

# BALLARD SCHOOL DISTRICT

2425 SCHOOL STREET  
SOLVANG, CALIFORNIA 93463  
(805) 688-4812

**BOARD OF TRUSTEES**  
**REGULAR MEETING AGENDA**  
**Wednesday, March 15, 2023**  
**3:30PM**

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF MINUTES  
Regular Meeting – Wednesday, February 15, 2023

5. PUBLIC COMMENT

*Open Forum: Items Not Included on the Agenda:*

*The public may address the board on any matter pertaining to the school district that is not on the agenda. Unless otherwise determined by the board, each person is limited to 3 minutes per item. If you wish to speak during the Open Forum, the President of the Board will call upon you during this time. Board members are legally prohibited from discussing non-agenda items and, therefore, will not respond to items presented in the Open Forum. The board encourages the public to be mindful of, and exercise discretion when making comments about individual students.*

*Items Included on the Agenda:*

*The board encourages your participation in its deliberations and has tried to make it convenient for you to express your views to the board. If you wish to address the board on an agenda item, please raise your hand and the Board President will call upon you at the appropriate time during the discussion of that agenda item.*

*At regular meetings, the board will follow this format for major agenda items:*

- *staff presentation*
- *preliminary board and staff discussion*
- *community participation*
- *board deliberation and decision, if appropriate*

*During study sessions and special meetings, this format may vary.*

*Board agendas are very full and time is limited. For that reason, we request that you speak only once on an item and that you limit your remarks either when addressing an agenda item or when speaking in the Open Forum to a maximum of three minutes. If numerous individuals request to speak on a particular item or in the Open Forum, the President of the Board may limit the total time allocated to that item, thereby reducing the time for each speaker.*

A citizen may request to place an item on the board agenda by submitting a written request and supporting information to the superintendent/principal ten days prior to the regularly scheduled meeting. The superintendent/principal, in consultation with the President of the Board, will determine at which upcoming regular board meeting the item will be scheduled. The person who requested the item will be allowed three minutes at the meeting to present the information to the board. Following this presentation, the board may address the issue, put the issue on a future agenda for more discussion and action, refer the issue to the administration for follow-up, or take no action.

6. INFORMATION SECTION

a. Calendar

- Wed. 3/15 School Board Meeting @ 3:30pm
- Wed. 3/15 6<sup>th</sup> Grade Student Tour – Solvang School
- Thur. 3/16 6<sup>th</sup> Grade Parent Information Meeting @ Solvang
- Wed. 3/22 PTA General Association Meeting
- Mon. 3/27 \*County Superintendent's Meeting
- Tues. 3/28 \*SAC meeting
- Tues. 3/28 \* SARB Meeting
- Thurs. 3/30 3<sup>rd</sup>/4<sup>th</sup> to Sacramento
- Thurs. 3/30 Regular Dismissal
- Fri. 3/31 Minimum Day (12:00 Dismissal)
- Mon. 4/3 – 4/10 Spring Break
- Mon. 4/10 No School
- Thur. 4/13 Spring Sing
- Fri. 4/14 World of Oceans Assembly
- Wed. 4/19 School Board Meeting @ 3:30pm

Superintendent Off Campus is denoted by an \*

- b. Board Members' Comments & Correspondence
- c. PTA Report
- d. Superintendent's Report

Schools for Sound Finance Reports

Week Ending: February 10, 2023

Week Ending: February 17, 2023

Week Ending: February 24, 2023

Week Ending: March 3, 2023

7. CORRESPONDENCE

The superintendent may share pertinent correspondence at this time.

Letter from School's Legal Service

8. CONSENT AGENDA

The board will be asked to approve all the following items by a single vote unless any member of the board or public requests an item be removed from the consent agenda and considered and discussed separately.

a. Approval of Warrants

728014 – 728022 (2/10/2023)

729300 – 729307 (2/21/2023)

730612 – 730625 (3/3/2023)

- b. Approval of Certificated and Classified Payroll: 2/28/2022

Recommendation: Approve the Consent Agenda

9. ADMINISTRATIVE MATTERS

- a. COVID 19  
*Pam Rennick will update the board on district issues related to COVID-19.*
- b. Discussion regarding Board Policy Updates  
Parent's Rights and Responsibilities, BP 5020 AR 5020  
Discussion regarding Board Policy Updates with Gamut through the California School Board Association(CSBA)
- c. First Reading of 2023/2024 School Calendar  
Background: Ballard strives to align the school calendar with the Santa Ynez Valley High School and Solvang School Districts.  
Recommendation: Approval of the first reading of the 2023/2024 School Calendar with the second reading scheduled for the board meeting in April.
- d. Review and approval of the Cooperative Agreement between Ballard School District and the Santa Ynez Valley Special Education Consortium under the Santa Barbara County Special Education Local Plan Area for the Operation of Special Education Programs and Services.  
Background: Ballard School District has a cooperative agreement with the Consortium for our Special Education Services, as do all schools in the valley. The agreement has no changes except for some updated language regarding transportation.  
Recommendation: approve the Cooperative Agreement between Ballard School District and the Santa Ynez Valley Special Education Consortium under the Santa Barbara County Special Education Local Plan Area for the Operation of Special Education Programs and Services

10. BUSINESS MATTERS

- a. 2<sup>nd</sup> Interim Budget  
Background: The board will review the 2<sup>nd</sup> interim report  
Recommendation: Approval of a positive certification of the 2<sup>nd</sup> Interim Report
- b. Review Budget Attachment
- c. Review Current Board Report: Funds 01, 14, 17 25

11. FACILITIES

12. PERSONNEL MATTERS

Temporary independent contract with Music specialist, Mac Duncan, to replace Matthew Schick (Schickville Music) to the end of the year.

13. STUDENT MATTERS

14. NEXT REGULAR BOARD MEETING

Unless otherwise announced, the next regular Board meeting will be held on Wednesday, April 19, 2023, at 3:30 PM.

15. ADJOURNMENT Time:

*Any materials required by law to be made available to the public prior to a meeting of the Board of Trustees  
Of the District can be inspected at the following address during normal business hours:*

**Ballard School Office  
2425 School Street  
Solvang, CA 93463  
805-688-4812**

**REASONABLE ACCOMMODATION FOR ANY INDIVIDUAL WITH A DISABILITY**

*Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the Ballard School District may request assistance by contacting the district/school office, 2425 School Street, Solvang, CA 93463; telephone 805-688-4812; or fax 805-688-7325 at least 48 hours prior to the meeting.*

# BALLARD SCHOOL DISTRICT

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SOLVANG, CALIFORNIA 93463  
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**BOARD OF TRUSTEES**  
**REGULAR MEETING MINUTES**  
**Wednesday, February 15, 2023**  
**3:30 PM**

1. CALL TO ORDER

Board President Tracey Cassidy called the meeting to order at 3:30 pm.

2. ROLL CALL

All board members were present. There were approximately 50 people in attendance.

3. PLEDGE OF ALLEGIANCE

Art Kaslow led the Pledge of Allegiance.

4. APPROVAL OF MINUTES

Regular Meeting – Wednesday January 18, 2023

The regular meeting held on Wednesday, January 18, 2023, was approved on a motion by Art Kaslow, seconded by Sean Conroy and passed unanimously.

5. PUBLIC COMMENT

Board President, Tracey Cassidy, cited the Robert Rules of Order and reminded people of the 3 minutes time restriction for public comment.

6. INFORMATION SECTION

Pam Rennick provided information about upcoming events at Ballard School

a. Calendar

- |                          |   |
|--------------------------|---|
| • Tues. 2/14 – Fri. 2/17 | Camp Keep – 6 <sup>th</sup> graders               |
| • Wed. 2/15              | School Board Meeting @ 3:30pm                     |
| • Thurs. 2/16            | Regular Dismissal                                 |
| • Fri. 2/17              | Minimum Day (12:00-Dismissal)                     |
| • Mon. 2/20 – 2/24       | Mid-Winter Break                                  |
| • Mon. 2/27              | *County Superintendent's Meeting                  |
| • Tues. 2/28             | *SAC meeting                                      |
| • Fri. 3/3               | Michael Katz storytelling assemblies (all grades) |
| • Fri. 3/3               | Bam Bash  |
| • Fri. 3/10 – Sat. 3/11  | Astro Camp – 5 <sup>th</sup> graders              |
| • Mon. 3/13              | *County Superintendent's Meeting                  |
| • Tues. 3/14             | *Valley Superintendent's Meeting                  |
| • Wed. 3/15              | School Board Meeting @ 3:30pm                     |

Superintendent Off Campus is denoted by an \*

- b. Board Members' Comments & Correspondence: None
- c. PTA Report: PTA President, Cailen Conroy said the PTA leadership focus is on the upcoming Barn Bash fundraiser. 41 tickets have been sold, so far, and they anticipate more tickets to be sold in the coming weeks. Parent flyers went home as well as postings on Parent Square. Cailen also talked about the recent teacher appreciation luncheon hosted by grades 5/1 in February and the upcoming luncheon spearheaded by grades 2/4 in March. The staff have expressed their sincere appreciation.
- d. Superintendent's Report
  - Student Privacy matter
  - Schools for Sound Finance Reports
    - Week Ending: January 20, 2023
    - Week Ending: January 26, 2023
    - Week Ending: February 3, 2023

Student Privacy Matter: Pam Rennick shared that according to the School's Legal Services, the school acted in accordance with the Student Privacy laws in how the school handled a student privacy matter. Public Comment was heard.

- Public Comment 1- Would like healthy conversation about having parents and grandparents volunteer in the classroom; recommends the topic be added to next month agenda.
- Public Comment 2- The best place to teach sex education is in the home. There should be a parent orientation where parents have the choice to opt out. Recommends an examination of Parent Right Policy.
- Public Comment 3- there are very specific anti-discrimination laws as well as specific privacy laws that protect students. The issue was handled correctly.
- Public Comment 4- setting the record straight; discussion was about child's use of pronouns and name change. Child felt safe in community of peers and while there has been a big weight off the child's shoulders, there have been unfounded rumors amongst the adults. There are laws protecting a child's privacy; encourage direct conversation to avoid false rumors.
- Public Comment 5- heard of events outside of school setting as gossip and felt dis-heartened; agree most topics such as these take place at home but recognized that the school is a public and not private entity.
- Public Comment 6- Thanked Pam Rennick for fearless leadership and encouraged the teaching of kindness.
- Public Comment 7- Commend Pam Rennick for following the law and expanding conversations of inclusion while defending student privacy
- Public Comment 8- Offers starkly different perspective, not as an issue of student privacy but of violation of parent rights. Cited an unacceptable and reckless use of power, broke the trust of teacher and urges the board to implement a Parent Rights Committee to examine current policies and specifically address parent notification protocol.
- Public Comment 9- Responsibility of school to provide community of acceptance; this was a case of hearing who the child is and commends student's courage. Embraces use of pronouns and thanked leadership for recognizing the magnitude of brave and authentic community.

- Public Comment 10- Discussed the role and responsibility of school board members and cautioned that elected officials must move slowly, know expectations and listen to all stakeholders.
- Public Comment 11- Does not fully understand the problem; public school has the responsibility of welcoming diverse opinions and welcoming all students. The issue of a student saying this is who I am should not warrant a discussion.
- Public Comment 12- Goal is to educate the whole child; could not imagine a young student addressing a large subject without support of parents. To do so feels cruel and unrealistic. The name changes and use of pronouns did not come as a surprise to the peers.
- Public Comment 13- Living in a diverse world with cultural conflicts; reminded of song, we will know we are Christians by our love; encouraged kindness in and out of the classroom.
- Public Comment 14- Representing youth, these conversations are very normal, and the world is changing; encourages parents to not embrace fear but loving inclusion and acceptance of diversity.

With no further comments, the board closed the Public Comment portion of the meeting.

Board President, Tracey Cassidy said she was proud of the school staff and how they handled the student privacy matter under California law that protects children, both mentally and physically. As a response, Art Kaslow asked to put an agenda item under Administration Matters to consider establishing a committee to review the Ballard School Parent Rights handbook. He said it was not necessary at this preliminary discussion to seek legal counsel but sought information whether there has been other precedence set in the valley.

7. CORRESPONDENCE

The superintendent may share pertinent correspondence at this time.

Analysis of Public Disclosure of Proposed Collective Bargaining Agreements

Positive Certification of First Interim Financial Report Analysis

Pam Rennick shared the two letters addressed to the board regarding the analysis of public disclosure of proposed collective bargaining agreements and the positive certification of first interim financial report analysis.

8. CONSENT AGENDA

The board will be asked to approve all the following items by a single vote unless any member of the board or public requests an item be removed from the consent agenda and considered and discussed separately.

a. Approval of Warrants

724379 – 724383 (1/17/2023)

724862 – 724876 (1/20/2023)

726063 – 726070 (1/27/2023)

726882 – 726890 (2/3/2023)

Pam Rennick commented on the following warrants:

| Number | Amount | Payee      | Description                        |
|--------|--------|------------|------------------------------------|
| Page 1 | \$540  | Astro Camp | 5 <sup>th</sup> Grade Science camp |

|                  |            |                         |   |
|------------------|------------|-------------------------|---|
| 724379           |            |                         |   |
| 724380           | \$600      | Brynn Albanese          | Violinist concert (will be reimbursed)                    |
| 724381           | \$245      | Kelsey Electric         | Electrical repairs to Red School House                    |
| 724382           | \$871.04   | Pam Rennick             | Computer sleeves, staff luncheon                          |
| 724383           | \$2,400    | Renaissance Learning    | Freckle (on-line math and ELA subscription)               |
| Page 2<br>725862 | \$800      | Arts Outreach           | Art instruction (low this month but will go back up next) |
| 724863           | \$926.25   | CompuVision             | Technology Services                                       |
| 724864           | \$111.51   | Gina Floyd              | Admin supplies/school lunch snacks                        |
| 724865           | \$574.81   | Heidi Nedegaard         | Classroom Reimbursement                                   |
| 724866           | \$446.74   | Jenny Gamboa            | Health Reimbursement                                      |
| 724868           | \$1,045.16 | Pam Rennick             | Piano purchase (old one had become a safety hazard)       |
| 724870           | \$62       | Joan Romero-Garcia      | Live-Scan for chaperone at Camp Keep (gr 6 science)       |
| Page 3<br>726063 | \$855.13   | Allan Pelletier         | Health Reimbursement (as in contract)                     |
| 726064           | \$773.72   | Frontier Communications | Phone/Internet connection                                 |
| 726065           | \$62.37    | Kim Bramsen             | Health Reimbursement                                      |
| 726066           | \$32.32    | Mandy Young             | Health Reimbursement                                      |
| 726067           | \$3,110    | Moss Levy & Hartzheim   | 2022 Audit Services                                       |
| 726068           | \$208.65   | Pam Rennick             | Math Superbowl/ office chair                              |

b. Approval of Certificated and Classified Payroll: 1/31/2022

The consent agenda was approved on a motion by Art Kaslow, seconded by Sean Conroy and passed unanimously.

9. ADMINISTRATIVE MATTERS

a. COVID 19

*Pam Rennick will update the board on district issues related to COVID-19.*

We currently have zero cases of COVID but have had 3 in the past week. There are a lot of other illnesses still going around. However, on Valentines Day, the school had a 100% student attendance!

b. 2021-2022 School Accountability Report Card Approval

Background: *The annual School Accountability Report Card is complete and ready for approval.*

Recommendation: *Board members approve the 2021-2022 School Accountability Report Card*

Axiom completes our School Report Card (SARC) and pulls data from the state program of Cal-pads and P1 attendance information through the CDC. Not all of the information is available from the state yet, but the SARC examines student test scores and Chronic Absentee rates across the state. Pam Rennick indicated that our school is inching toward a chronic absentee problem. Part of this was due to illness and quarantine of Covid but others are a climate of frequent family vacations during the academic school year. This will be a continuing conversation as more information becomes available.

The annual School Accountability Report Card was approved on a motion by Art Kaslow, seconded by Sean Conroy and passed unanimously.

c. Discussion regarding Board Policy Updates

The board held a discussion regarding the board policy updates. The current policies are out of date and not currently posted to the website. There are logistic problems posting them – the board briefly discussed the next steps of considering going through a company or utilizing Ballard staff to assemble, website options for hosting and the time it will take for board members to review the policies. At present, four full binders representing Board Policies: 0000, 1000, 2000, 3000, 4000, 5000, 6000, 7000, 9000 are available in the front office for public review. Board President, Tracey Cassidy, asked that the board policy conversation be added to the next board meeting. In addition, she would like to see the board policies updated by the fall of the 2023-24 academic year.

10. BUSINESS MATTERS

- a. Review Current Board Report: Funds 01, 14, 17 & 25

The Board Report Funds were reviewed. Pam Rennick said the district received \$49,000 in REAP funds; the next board meeting will address second interim financials and will show a comprehensive review of the budget.

11. FACILITIES None

12. PERSONNEL MATTERS

- a. Approval of a temporary aid position to replace the vacancy in kindergarten to the end of the school year.

Background: There is currently a vacancy in the kindergarten classroom for aid to the end of the year.

Recommendation: Approve a temporary aid hire for the remainder of the school year.

The board discussed and reviewed the approval of a temporary aid position. The position was approved on a motion by Art Kaslow, seconded by Sean Conroy and passed unanimously.

13. NEXT REGULAR BOARD MEETING

Unless otherwise announced, the next regular Board meeting will be held on Wednesday, March 15, 2023, at 3:30 PM.

14. ADJOURNMENT Time: 4:41 pm.

\_\_\_\_\_  
Art Kaslow, Clerk of the board

\_\_\_\_\_  
Date

# Schools For Sound Finance

1121 L Street, Suite 1060 ♦ Sacramento, CA 95814 ♦ (916) 446-7517

(SF)<sup>2</sup> Weekly Sacramento Update for Week Ending February 10, 2023

## 2023-24 Governor's Budget for Community-Funded Districts

According to the Department of Finance (DOF), funding for the Local Control Funding Formula (LCFF) Equity Multiplier is available for all school districts, including those in community-funded status. As of currently available data, only six community-funded districts have school sites that would be eligible for funding based on their population of students who qualify for free meals.

The trailer bill also proposes to repeal District of Choice and Court-Ordered Voluntary Pupil Transfer education code language that is no longer operative since it dealt with funding eligible community-funded districts during the implementation of the LCFF.

## Assembly Budget Committee Hearing

On Wednesday, the full Assembly Budget Committee, chaired by Assemblymember Phil Ting (D-San Francisco), received an overview hearing on Governor Gavin Newsom's 2023-24 State Budget proposal. The DOF provided a high-level overview of the proposal followed by the Legislative Analyst's Office (LAO) giving their analysis of the Governor's State Budget proposal.

The remarks from the DOF and LAO were similar to the Senate overview hearing three weeks ago. The LAO highlighted the following when discussing their analysis of the K-14 budget:

- The Proposition 98 minimum guarantee has decreased by \$3.4 billion in 2022-23 and \$1.5 billion in 2023-24 relative to the level enacted last June
- Although overall funding is down, approximately \$6 billion is available for new commitments due to the end of various one-time initiatives and lower-than-anticipated program costs
- The largest proposed augmentation is an 8.13% cost-of-living adjustment for school and community college programs
- The Budget uses \$1.4 billion in one-time funds to cover ongoing costs in 2023-24, which would create a small deficit for the following year if funding does not increase by a similar amount

Assemblymember Al Muratsuchi (D-Torrance), who is the new chair of the Assembly Education Committee and who also sits on the Assembly Budget Subcommittee on Education Finance, thanked the Governor for protecting classroom funding and continuing the commitment to achieve Universal Transitional Kindergarten by 2025-26 and sustaining the \$4 billion in ongoing funding for the Expanded Learning Opportunity Program.

However, Muratsuchi expressed reservations about the Governor's proposal to delay the \$550 million investment for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program from 2023-24 to 2024-25. He also noted that bond funds for new construction and modernization have been exhausted and asked Erika Li, a representative from the DOF about the need for a new facilities bond. Ms. Li confirmed that the Administration does want to come forward with a new facilities bond but did not elaborate beyond that statement.

It is worth noting that there have been two bills introduced this year that would place a school facilities bond before voters in 2024, including Assembly Bill (AB) 247, which is authored by Assemblymember Muratsuchi. AB 247 would place a K-14 facilities bond before voters on either the 2024 primary or General Election ballot. AB 247 does not yet specify the amount of the bond. The other bond bill, Senate Bill (SB) 28 (Glazer, D-Contra Costa),

would place a \$15 billion preschool through higher education bond before voters on the March 5, 2024, primary ballot. There is going to be a lot of negotiations between these two authors and their stakeholders in order for the Legislature to put forth a single proposal but having the Administration on board for a school bond would increase the prospects of a measure passing the Legislature and being approved by voters.

Now that both houses have had their State Budget overview hearings, the Assembly and Senate budget committees will split their work into subcommittees where they will dive deeper into the details of the State Budget over the course of a number of hearings. The Assembly Budget Subcommittee on Education Finance, chaired by Assemblymember Kevin McCarty (D-Sacramento), will host their first hearing on the TK-12 State Budget proposals on Tuesday, February 28, while the Senate Budget Subcommittee on Education, chaired by Senator John Laird (D-Santa Cruz), will host their first hearing on Thursday, March 2.

*—The (SF)<sup>2</sup> Team*  
*Leilani Aguinaldo, Dave Heckler, Kyle Hyland,*  
*Michelle McKay Underwood, and Kelly Satterfield*

# Schools For Sound Finance

1121 L Street, Suite 1060 ♦ Sacramento, CA 95814 ♦ (916) 446-7517

## (SF)<sup>2</sup> Weekly Sacramento Update for Week Ending February 17, 2023

While there was no discussion or actions in Sacramento that impact community-funded districts specifically this week, the following events are of interest to all districts.

### February 17 Bill Introduction Deadline

Today, February 17, 2023, is the deadline for lawmakers to introduce legislation to be considered for the first year of the 2023-24 Legislative Session. As of this writing, there have been nearly 1,800 bills introduced, including a number of significant education measures. We fully expect legislators to introduce several hundred more bills prior to tomorrow's deadline.

It is important to note that there have not been any education bills introduced pertaining to COVID-19, nor do we expect any to be introduced before the deadline. This means that after three years of COVID-19 being the main issue for lawmakers, it looks as though we have finally arrived at a more "normal" legislative year.

Below we highlight some of the more significant measures that have been introduced over the past week that we have not already covered in previous *Updates*:

- Senate Bill (SB) 323 (Portantino, D-La Cañada Flintridge) would, beginning with the 2025-26 school year, require the Individualized Education Program (IEP) for students with disabilities to include a description of the necessary accommodations regarding emergency safety procedures SB 445 (Portantino) would require a local educational agency (LEA) to provide a translation of a student's IEP within 30 calendar days of a parent's request, if that parent's native language is one of the eight most commonly spoken languages in the LEA
- SB 541 (Menjivar, D-San Fernando Valley) would require each public school to make condoms available to all pupils free of charge and, commencing with the 2023-24 school year, require schools to post at least one notice regarding these requirements on campus
- SB 551 (Portantino) would amend the Mental Health Services Act to require each county to use at least 20% of their prevention and early intervention funds to provide direct services on school campuses in collaboration with LEAs
  - As currently written, this bill would require a two-thirds vote to be approved

Policy bills must be in print for 30 calendar days before any action, such as amendments or being heard in a committee, can be taken. With the introduction deadline passing, bills will be assigned to policy committees, and the hearing will begin in March. We will continue to monitor the significant preK-12 bills moving through the process and provide our summaries and analyzes in subsequent updates.

*—The (SF)<sup>2</sup> Team  
Leilani Aguinaldo, Dave Heckler, Kyle Hyland,  
Michelle McKay Underwood, and Kelly Satterfield*

# Schools For Sound Finance

1121 L Street, Suite 1060 ♦ Sacramento, CA 95814 ♦ (916) 446-7517

## (SF)<sup>2</sup> Weekly Sacramento Update for Week Ending February 24, 2023

### **Assembly and Senate Budget Committees to Discuss TK-12 Budget Next Week**

It was a quiet week in Sacramento for transitional kindergarten (TK)-12 education as there were no budget or policy committee hearings related to public education.

However, next week both the Assembly Budget Subcommittee No. 2 on Education Finance and Senate Budget Subcommittee No. 1 on Education will hold their first hearings of the year on Governor Gavin Newsom's TK-12 proposals in his 2023-24 State Budget. As always, we will be monitoring the hearings for discussions about or affecting community-funded districts.

The hearings will provide an overview of the TK-12 proposals with testimony from the Department of Finance, the Legislative Analyst's Office, and the California Department of Education. The hearings might also include testimony by Michael Fine from the Fiscal Crisis Management Assistance Team, who usually does his annual address on the state of school fiscal health during the first budget subcommittee hearings on TK-12 education.

We will provide a summary of these hearings in next week's *Update*.

### **Bill Introduction Deadline**

Last Friday, February 17, 2023, was the deadline for legislators to introduce bills to be considered for the first year of the 2023-24 Legislative Session. The Capitol community has been sifting through the more than 2,600 bills that have been introduced for 2023, which is the highest number in over a decade.

We have already been alerted to two bills related to property taxation that could be detrimental to community-funded districts. We will provide updates as we learn more information and activate the membership as needed on these and other critical bills.

Policy bills must be in print for 30 calendar days before they can be heard in a committee. With the introduction deadline passing, bills will be assigned to policy committees, and hearings will begin in March.

In last week's *Update* we detailed a number of education bills that have been introduced. Over the course of the legislative year, culminating with Governor Newsom's action deadline of October 14, 2023, we will be using subsequent updates to highlight and provide our analysis on legislative issues that will be important for local educational agencies to follow.

—*The (SF)<sup>2</sup> Team*  
*Leilani Aguinaldo, Dave Heckler, Kyle Hyland,*  
*Michelle McKay Underwood, and Kelly Satterfield*

# Schools For Sound Finance

1121 L Street, Suite 1060 ♦ Sacramento, CA 95814 ♦ (916) 446-7517

## (SF)<sup>2</sup> Weekly Sacramento Update for Week Ending March 03, 2023

### Assembly and Senate Education Budget Subcommittee Hearings

This week both the Assembly and Senate Education Budget Subcommittees held their first hearings on Governor Gavin Newsom's K-12 proposals in his 2023-24 State Budget. The Assembly Budget Subcommittee on Education Finance, chaired by Assemblymember Kevin McCarty, met on Tuesday morning while the Senate Budget Subcommittee on Education, chaired by Senator John Laird (D-Santa Cruz), met on Thursday morning.

Both subcommittees heard an overview of the Governor's proposals from the Department of Finance (DOF), the Legislative Analyst's Office (LAO), and the CDE.

Members asked the LAO about the rationale in their recommendation to reject the Governor's \$300 million (ongoing, Proposition 98) LCFF Equity Multiplier proposal. To note: according to our data analysis, six school sites within six community-funded districts would qualify for and receive these funds, all at the minimum \$50,000 funding level. LAO representative Ken Kapphahn said that the LAO thinks that the Legislature can make changes within the existing accountability system that do not require a new program. He also said that rejecting that proposal, additional literacy funding, and a cultural enrichment grant would yield one-time savings of \$350 million and ongoing savings of \$300 million, which would ease some of the pressure on existing K-12 programs. This is particularly salient in light of the DOF's most recent state revenue estimates, which are currently \$3.3 billion below the Governor's January projections.

During the Assembly hearing, Assemblymember McCarty advocated for a push to finance a campaign to assist with Universal Transitional Kindergarten (UTK) implementation. To pay for the implementation of UTK, the Proposition 98 minimum guarantee is re-benched annually to provide more funding to incorporate the new TK students. However, since the California Community Colleges (CCC) historically receive 10.93% of the minimum guarantee, they are naturally receiving more funding with the re-benching. Assemblymember McCarty asked if it would be legal for the Legislature to take the funding that the CCC would receive from the TK re-benching and instead use it for UTK implementation. Mr. Kapphahn said that there is nothing in the state constitution or Proposition 98 itself that requires this 89%:11% split between K-12 and the CCC and thus it is within the Legislature's discretion to make this change.

The next K-12 hearing for the Senate Budget Subcommittee on Education is March 23, where they will discuss a number of TK-12 education proposals. While the next hearing for the Assembly Budget Subcommittee on Education Finance will be next Tuesday, March 7, where they will discuss proposals on the Commission on Teacher Credentialing.

### Senate Democrats Release Budget Document

On Wednesday, Senate President pro Tempore Toni Atkins (D-San Diego) and Senate Budget and Fiscal Review Committee Chair Nancy Skinner (D-Berkeley) released the Senate's "Protect Our Progress" key budget values document.

The document outlines Senate Democrat's budget values and positions itself for the ongoing budget negotiations that will take place between the Assembly and the Newsom Administration. The four key values identified in the document are:

1. Protect Our Progress of recent budget achievements from significant cuts.
2. Protect Our Progress through strong oversight to ensure effective and accountable implementation of recent commitments.

3. Protect Our Progress by maintaining commitment to Responsible Budgeting and Resiliency, even in tough times.

4. Protect Our Progress while developing options for making even more progress once economy rebounds.

The document highlights the investments that the state has made over the last several years that the Senate hopes to protect from cuts. The education highlights include:

- Child care improvements: rate and multiyear slot increases
- Record level of discretionary funds for California schools
- Phasing-in UTK
- Stable funding for home-to-school transportation
- Universal school meals

The document also highlights the importance of practicing fiscal prudence in tough economic times by doing the following:

- Delay the drawdown of reserves as it is unclear how long or deep this turndown will be
- Develop solutions that improve the Rainy Day Fund, strengthens school funding, protects the non-Proposition 98 portion of the budget, and establishes a more common sense tax rebate process
- Develop additional budget resiliency tools such as making use of state's record level of cash balances (separate from budget reserves) to assist state finances and explore common sense revenue options that protect the middle class and small businesses

The document shows that the 2023-24 State Budget is about protecting the core programs and investments made in prior budget years, rather than investing in new initiatives.

*—The (SF)<sup>2</sup> Team  
Leilani Aguinaldo, Dave Heckler, Kyle Hyland,  
Michelle McKay Underwood, and Kelly Satterfield*



March 1, 2023

Pamela Rennick  
Superintendent  
Ballard School District  
2425 School Street  
Solvang, CA 93463

Schools Legal Service  
is a joint powers entity  
providing legal and  
collective bargaining  
services to California  
public education  
agencies since 1976.

Grant Herndon  
*General Counsel*

Alan B. Harris  
Kelly A. Lazerson  
Timothy L. Salazar  
James D. Simson  
Tumara M. Thelen  
Melissa D. Allen  
Abigale M. Auffant  
Candace B. Neal  
Julia K. Vlahos  
Kristina Funderburk  
Mark E. Pafford  
*Counsel*

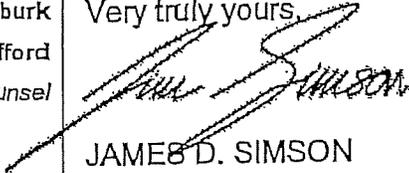
Dear Ms. Rennick:

Inviting parents of students undergoing a name or gender identity change into the classroom to speak to the students' class to avoid confusion, misinformation, and false fears is not only permitted by the law but encouraged. California Education Code section 51101 gives parents the right to volunteer their time by providing instructional assistance in the classroom with the approval and supervision of the teacher.

It is important to note, however, that "Disclosing that a student is transgender without the student's permission may violate California's antidiscrimination law by increasing the student's vulnerability to harassment and may violate the student's right to privacy... Minors enjoy a right to privacy under Article I, Section I of the California Constitution that is enforceable against private parties and government officials. The right to privacy encompasses the right to non-disclosure (autonomy privacy), as well as in the collection and dissemination of personal information such as medical records and gender identity (informational privacy)" (California Department of Education).

The law prohibits disclosing information "linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty." Therefore, districts, particularly small districts, must take great care not to inadvertently disclose such information to others without the student's express consent.

Very truly yours,



JAMES D. SIMSON

JDS/ajj

| Number    | Amount Status    | Fund | Cancel Register Id | Payee                            |
|-----------|------------------|------|--------------------|----------------------------------|
| 01-728014 | 50.00 Printed    | 01   |                    | Arts Outreach (000506/1)         |
| 01-728015 | 1,293.00 Printed | 01   |                    | Flowater, Inc (000087/1)         |
| 01-728016 | 1,034.00 Printed | 01   |                    | Flynn's Heating & Air (000153/1) |
| 01-728017 | 430.11 Printed   | 01   |                    | Gina Floyd (000548/1)            |
| 01-728018 | 46.19 Printed    | 01   |                    | Jim's Service Center (000759/1)  |
| 01-728019 | 1,052.50 Printed | 01   |                    | Linda J. Carlson (000813/1)      |
| 01-728020 | 78.20 Printed    | 01   |                    | S.W. School Supply (000161/1)    |
| 01-728021 | 36.00 Printed    | 01   |                    | State Of California (000462/1)   |
| 01-728022 | 380.88 Printed   | 01   |                    | Waste Management (000012/1)      |

4,400.88      Number of Items      9      Totals for Register 000268

2023 FUND-OBJ Expense Summary / Register 000268

|                                   |                 |
|-----------------------------------|-----------------|
| 01-3401                           | 1,052.50        |
| 01-4300                           | 554.50          |
| 01-5570                           | 380.88          |
| 01-5600                           | 2,327.00        |
| 01-5850                           | 50.00           |
| 01-5891                           | 36.00           |
| 01-9110*                          | 4,400.88-       |
| <b>Totals for Register 000268</b> | <b>4,400.88</b> |

\* denotes System Generated entry

Net Change to Cash 9110

4,400.88- Credit

| Number    | Amount Status    | Fund | Cancel Register Id | Payee   |
|-----------|------------------|------|--------------------|---|
| 01-729300 | 270.00 Printed   | 01   |                    | Aquatrex, Inc (000056/1)                                |
| 01-729301 | 30.00 Printed    | 01   |                    | Budi Kazali (000167/1)                                  |
| 01-729302 | 128.00 Printed   | 01   |                    | Dept of Justice (000482/1)                              |
| 01-729303 | 465.97 Printed   | 01   |                    | Frontier Communications (000010/1)                      |
| 01-729304 | 275.52 Printed   | 01   |                    | Georgeann Degoede (001055/1)                            |
| 01-729305 | 2,160.00 Printed | 01   |                    | Matthew Schick DBA Schickville Music Academy (000080/1) |
| 01-729306 | 773.28 Printed   | 01   |                    | S.y. River Water Conserv. Dist. (000018/1)              |
| 01-729307 | 191.69 Printed   | 01   |                    | SBCEO (010071/1)  |

4,294.46      Number of Items      8      Totals for Register 000269

2023 FUND-OBJ Expense Summary / Register 000269

|                                   |                 |
|-----------------------------------|-----------------|
| 01-4300                           | 497.21          |
| 01-5530                           | 773.28          |
| 01-5600                           | 270.00          |
| 01-5800                           | 128.00          |
| 01-5850                           | 2,160.00        |
| 01-5910                           | 465.97          |
| 01-9110*                          | 4,294.46-       |
| <b>Totals for Register 000269</b> | <b>4,294.46</b> |

\* denotes System Generated entry

Net Change to Cash 9110      4,294.46- Credit

Register 000270 - 03/03/2023

| Number    | Amount   | Status  | Fund | Cancel | Register Id | Payee  |
|-----------|----------|---------|------|--------|-------------|--|
| 01-730612 | 346.00   | Printed | 01   |        |             | 13 Stars Media (000151/1)                              |
| 01-730613 | 76.81    | Printed | 01   |        |             | Aniesa Ballinger (000138/1)                            |
| 01-730614 | 825.00   | Printed | 01   |        |             | Children's Creative Project (000477/1)                 |
| 01-730615 | 2,270.00 | Printed | 01   |        |             | CompuVision (000148/1)                                 |
| 01-730616 | 6,020.00 | Printed | 01   |        |             | Diane Turner (000135/1)                                |
| 01-730617 | 900.00   | Printed | 01   |        |             | Eric Hemming Dba Advanced Comp uter Experts (000069/1) |
| 01-730618 | 174.21   | Printed | 01   |        |             | Mandy Young (010089/1)                                 |
| 01-730619 | 1,241.10 | Printed | 01   |        |             | Pacific Gas & Electric Company (000015/1)              |
| 01-730620 | 127.02   | Printed | 01   |        |             | PG&E (000046/1)  |
| 01-730621 | 327.58   | Printed | 01   |        |             | S.W. School Supply (000161/1)                          |
| 01-730622 | 583.33   | Printed | 01   |        |             | School Specialty (000932/1)                            |
| 01-730623 | 1,800.76 | Printed | 01   |        |             | So Ca Gas Co. (000022/1)                               |
| 01-730624 | 34.48    | Printed | 01   |        |             | Solvang Frame (000163/1)                               |
| 01-730625 | 1,680.00 | Printed | 01   |        |             | Woodruff Strings (000016/1)                            |

16,406.29      Number of Items      14      Totals for Register 000270

2023 FUND-OBJ Expense Summary / Register 000270

|                                   |                   |
|-----------------------------------|-------------------|
| 01-3401                           | 174.21            |
| 01-4210                           | 660.14            |
| 01-4300                           | 327.58            |
| 01-5510                           | 1,800.76          |
| 01-5520                           | 1,368.12          |
| 01-5800                           | 380.48            |
| 01-5810                           | 6,020.00          |
| 01-5840                           | 3,170.00          |
| 01-5850                           | 2,505.00          |
| 01-9110*                          | 16,406.29-        |
| <b>Totals for Register 000270</b> | <b>16,406.29</b>  |
|                                   | <b>16,406.29-</b> |

\* denotes System Generated entry

Net Change to Cash 9110      16,406.29- Credit

Pay Date 02/28/2023

| EARNINGS by Earnings Code |  | Income            | Adjustments | TAXES               | Employee         | Employer        | Total            | Subject Grosses |
|---------------------------|--|-------------------|-------------|---------------------|------------------|-----------------|------------------|-----------------|
| No Gross Pay              |  | 90.00             | 4.00        | Federal Withholding | 11,426.96        |                 | 11,426.96        | 111,293.95      |
| Regular                   |  | 130,792.26        |             | State Withholding   | 4,023.29         |                 | 4,023.29         | 111,293.95      |
|                           |  |                   |             | Social Security     | 1,646.49         | 1,646.49        | 3,292.98         | 26,556.28       |
|                           |  |                   |             | Medicare            | 1,867.13         | 1,867.13        | 3,734.26         | 128,768.35      |
|                           |  |                   |             | SUI                 |                  | 643.84          | 643.84           | 128,768.35      |
|                           |  |                   |             | Workers' Comp       | 1,052.03         | 1,052.03        | 1,052.03         | 128,768.35      |
| <b>TOTAL</b>              |  | <b>130,882.26</b> | <b>4.00</b> | <b>SUBTOTAL</b>     | <b>18,963.87</b> | <b>5,209.49</b> | <b>24,173.36</b> |                 |

| EARNINGS by Group |  | Income            | Adjustments | REDUCTIONS      | Employee         | Employer         | Total            | Subject Grosses |
|-------------------|--|-------------------|-------------|-----------------|------------------|------------------|------------------|-----------------|
| Base Pay          |  | 121,573.49        |             | PERS            | 892.33           | 3,234.07         | 4,126.40         | 12,747.59       |
| Miscellaneous     |  | 3,843.77          | 4.00        | PERS / 62       | 273.40           | 867.02           | 1,140.42         | 3,417.52        |
| Stipends          |  | 5,465.00          |             | STRS / 60       | 8,814.17         | 16,424.44        | 25,238.61        | 85,991.82       |
|                   |  |                   |             | STRS / 62       | 1,594.50         | 2,984.32         | 4,578.82         | 15,624.75       |
|                   |  |                   |             | TSA's           | 5,900.00         |                  | 5,900.00         |                 |
|                   |  |                   |             | Benefits        | 2,023.91         | 1,734.62         | 3,758.53         |                 |
| <b>TOTAL</b>      |  | <b>130,882.26</b> | <b>4.00</b> | <b>SUBTOTAL</b> | <b>19,498.31</b> | <b>25,244.47</b> | <b>44,742.78</b> |                 |

| EARNINGS     |           | Person Type       | Female Employees | DEDUCTIONS      | Employee         | Employer         | Total            | Subject Grosses |
|--------------|-----------|-------------------|------------------|-----------------|------------------|------------------|------------------|-----------------|
| Certificated | 10        | 102,081.57        | 8                | Benefits        |                  | 20,008.41        | 20,008.41        |                 |
| Classified   | 12        | 28,800.69         | 10               | Misc            | 839.15           |                  | 839.15           |                 |
|              |           |                   |                  | Summer Savings  | 8,077.56         |                  | 8,077.56         | 48,465.24       |
| <b>TOTAL</b> | <b>22</b> | <b>130,882.26</b> | <b>18</b>        | <b>SUBTOTAL</b> | <b>8,916.71</b>  | <b>20,008.41</b> | <b>28,925.12</b> |                 |
|              |           |                   |                  | <b>TOTALS</b>   | <b>47,378.89</b> | <b>50,462.37</b> | <b>97,841.26</b> |                 |

Vendor Summary for Pay Date 02/28/2023

|                    |  |  |  |               |  |  |  |
|--------------------|--|--|--|---------------|--|--|--|
| Vendor Checks      |  |  |  | Reissued      |  |  |  |
| Vendor Liabilities |  |  |  | Cancel Checks |  |  |  |
|                    |  |  |  | Void ACH      |  |  |  |

BALANCING DATA

|                    |            |                  |               |                  |           |
|--------------------|------------|------------------|---------------|------------------|-----------|
| Gross Earnings     | 130,882.26 | 83,503.37        | Net Pay       | 83,503.37        | 22        |
| District Liability | 50,462.37  | 47,378.89        | Deductions    |                  |           |
|                    | 181,344.63 | 50,462.37        | Contributions |                  |           |
|                    |            | 181,344.63       | Zero Net      |                  |           |
| <b>TOTAL</b>       |            | <b>83,503.37</b> | <b>TOTAL</b>  | <b>83,503.37</b> | <b>22</b> |

Cancel/Reissue for Process Date 02/28/2023

Generated for Gina Floyd (01FLOYDG), Feb 17 2023 9:15AM

# COVID-19 Protocols for TK-12 School Settings in Santa Barbara County:

**2022-2023 Revision History:**

- *Revision on February 7, 2023, re. Cal/OSHA COVID-19 Prevention Non-Emergency Regulations (effective through February 3, 2025).*
- *Revision on September 22, 2022, re. CDPH updated Guidance for the Use of Face Masks.*
- *Revision September 18, 2022, re. rescinded CDPH Health Officer Order which eliminates the previous requirement of vaccination verification and weekly testing of unvaccinated adult workers (both paid and unpaid) in schools.*
- *Revisions on August 18, 2022, in coordination with Santa Barbara County Public Health School Team in alignment with Cal/OSHA ETS on May 6, 2022, and CDPH Guidance effective June 30, 2022.*

Schools/LEAs can be more restrictive in their adopted protocols and procedures, but not less than requirements. Schools/LEAs should review Public Health guidance when establishing mitigation protocols and response to positive cases. Cal/OSHA requires that employers have a written prevention program for COVID-19 (Cal/OSHA Model COVID-19 Prevention Program) that applies to staff. The CDPH K-12 Guidance provides recommendations and requirements for students related to COVID-19.

|                                       |  |
|---------------------------------------|--|
| <p><b><u>MASKING GUIDANCE</u></b></p> | <p><u>CDPH Guidance for the Use of Face Masks</u> encourages individual determination of risk for mask use in accordance with the <u>CDC Community Levels</u> recommended actions.</p> <ul style="list-style-type: none"> <li>• Everyone can choose to use a mask safely at school per CDPH.</li> <li>• Schools are <b>REQUIRED</b> to have a procedure to make masks available to staff and students per CDPH.</li> <li>• Masks are <b>REQUIRED</b> in for workers in high risk settings (healthcare settings, long term care, adult and senior care) and in homeless shelters, emergency centers, correctional and detention facilities following CDC Community Levels per CDPH. Schools are not high risk settings.</li> </ul> <p><b>STUDENTS</b></p> <ul style="list-style-type: none"> <li>• Masks are recommended for STUDENTS when returning from isolation in less than 10 days per CDPH.</li> <li>• Masks are recommended for STUDENTS following exposure in shared airspace of 15 minutes or more per CDPH.</li> </ul> <p><b>STAFF</b></p> <ul style="list-style-type: none"> <li>• Masks are recommended for STAFF following exposure in shared airspace of 15 minutes or more per CDPH.</li> <li>• Masks are <b>REQUIRED for STAFF</b> per Cal/OSHA when returning from isolation in less than 10 days.</li> </ul> |
|---------------------------------------|--|

|                              |  |
|------------------------------|--|
|                              | <ul style="list-style-type: none"> <li>Masks are <b>REQUIRED</b> during an established staff outbreak per Cal/OSHA for the exposed worksite staff group.</li> </ul>  |
| <p><b><u>TESTING</u></b></p> | <p><b>STUDENTS</b></p> <ul style="list-style-type: none"> <li>Test recommendations remain in place for those with COVID-19 symptoms, shared airspace exposure, and to exit isolation earlier than 10 days per CDPH.</li> <li>Testing is recommended when engaging in higher risk activities when spending time with people at high risk of illness per CDPH.</li> </ul> <p><b>STAFF</b></p> <ul style="list-style-type: none"> <li>Test recommendations remain in place for those with COVID-19 symptoms and shared airspace exposure per CDPH.</li> <li>Testing is recommended when engaging in higher risk gatherings and when spending time with people at high risk of illness per CDPH.</li> <li><b>REQUIRED STAFF</b> testing to exit isolation in less than 10 days per Cal/OSHA ETS.</li> <li><b>REQUIRED</b> per Cal/OSHA during an established staff outbreak for staff close contacts 3-5 days following last close contact exposure* and during a major outbreak for the exposed staff group twice weekly.</li> <li><b>REQUIRED</b> staff access to tests at no cost during paid time to staff close contacts and when required due to an established staff outbreak.</li> </ul> |

|   |  |
|---|--|
| <p><b><u>RETURNING TO SCHOOL AND WORK IF SYMPTOMATIC:</u></b></p> | <p><b>STUDENTS and STAFF</b></p> <ul style="list-style-type: none"> <li><u>Recommendation of testing for COVID-19 with an initial antigen test and follow up testing 24-48 hours later if negative.</u> Students and staff are encouraged to report positivity to the school.</li> </ul> <p><i>It is strongly recommended that a well-fitting mask be worn when around others for a total of 10 days after symptom onset, especially indoors.</i></p>  |
| <p><b><u>POSITIVE TEST</u></b></p>                                | <p><b>STUDENTS (<u>RECOMMENDATION-CDPH</u>) and STAFF (<u>REQUIREMENT-Cal/OSHA</u>)</b></p> <ul style="list-style-type: none"> <li>When a confirmed positive case of COVID-19: <ul style="list-style-type: none"> <li>Return to school on Day 11 from symptom onset if they are fever-free for 24 hours with no fever-reducing medication and symptoms have improved <u>OR</u></li> <li>Return to school as early as Day 6 with a negative test (on or after day 5; antigen test preferred) and are fever-free for 24</li> </ul> </li> </ul> |

|                             |   |
|-----------------------------|---|
|                             | <p>hours with no fever-reducing medication and symptoms have improved</p> <ul style="list-style-type: none"> <li>● <b>REQUIRED</b> reporting of an identified “outbreak” of 10% of a cohort/group/team/activity to SBCPHD at <a href="https://publichealthsbcc.org/school-health/">https://publichealthsbcc.org/school-health/</a></li> <li>● <b>REQUIRED</b> reporting of a major staff outbreak of 20 more staff from an exposed group over 30 days, staff hospitalization or staff death to <u>Cal/OSHA</u>.</li> </ul>  |
| <b><u>EXPOSURE:</u></b>     | <p><b>STUDENTS (RECOMMENDATION-CDPH) and STAFF (REQUIREMENT-Cal/OSHA)</b></p> <ul style="list-style-type: none"> <li>● Groups who shared indoor airspace, regardless of COVID-19 vaccination status or prior infection, should be notified of exposure, test recommendation within 3-5 days after last exposure with use of mask for 10 days. <u>CDPH Exposure Letter Template at Safe Schools Hub</u></li> <li>● Schools may select to provide a “Surge Letter” in times of observed high transmission. <u>CDPH Surge Letter Template at Safe Schools Hub</u></li> <li>● <b>REQUIRED STAFF</b> notification of worksite exposure per Labor Code 6404 and staff close contacts per Cal/OSHA. Close contact staff must be additionally notified during an established staff outbreak and the exposed group must be notified during a major staff outbreak of additional testing and masking requirements.</li> </ul> |
| <b><u>WRITTEN PLANS</u></b> | <ul style="list-style-type: none"> <li>● <b>REQUIRED</b> <u>CAL/OSHA COVID-19 Prevention Non-Emergency Regulations</u>-compliant written IIPP or COVID-19 Prevention Plan for worker safety protocols.</li> <li>● <b>REQUIRED</b> COVID-19 Testing Plan per <u>SB 1479</u></li> </ul>   |

**\*STAFF Close Contact per Cal/OSHA COVID-19 FAQ:**

- *“In indoor spaces of 400,000 or fewer cubic feet per floor, a close contact is defined as sharing the same indoor airspace as a COVID-19 case for a cumulative total of 15 minutes or more over a 24-hour period during a COVID-19 case's infectious period.*
- *In large indoor spaces greater than 400,000 cubic feet per floor, a close contact is defined as being within 6 feet of the COVID-19 case for a cumulative total of 15 minutes or more over a 24-hour period during the COVID-19 case's infectious period.*
- *Offices, suites, rooms, waiting areas, break or eating areas, bathrooms or other spaces that are separated by floor-to-ceiling walls are considered distinct indoor airspaces.”*

**REFERENCE LINKS:**

- CDPH K-12 GUIDANCE: <https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/K-12-Guidance-2022-23-School-Year.aspx>
- CDPH Safe Schools Hub Resources: <https://schools.covid19.ca.gov>

- Cal/OSHA Title 8, Division 1, Chapter 4, Section 3205 re. COVID-19 Prevention: <https://www.dir.ca.gov/oshsb/documents/COVID-19-Prevention-Non-Emergency-txtbrdconsider.pdf>
- Cal/OSHA COVID-19 Prevention Non-Emergency Regulations Resources (Summary, FAQ, Model Prevention Program): <https://www.dir.ca.gov/DOSH/Coronavirus/Covid-19-NE-Reg-FAQs.html>

## **TESTING RESOURCES**

- Aptitude Clinical Diagnostics, Inc. continues to remain available as a local testing option for those schools who have opted into the program through SBCEO. Off campus testing locations are listed below. For on-campus testing support, please contact Aptitude staff directly at [enterprisesupport@aptitudemedical.com](mailto:enterprisesupport@aptitudemedical.com) or 805-259-1499. At this time, Aptitude is committed to continuing to provide free testing for students and staff who do not have insurance. Please email Jill Stevens at [gstevens@sbceo.org](mailto:gstevens@sbceo.org) with any questions or inquiries about this testing program.
- **OVER THE COUNTER (OTC)/AT-HOME TESTS ARE FREE FOR SCHOOLS THROUGH CDPH:**  
To order: <https://labsupport.powerappsportals.us/orderotc/>
- Santa Barbara Public Health Testing Center locations and appointment information are available at the Santa Barbara Public Health website at <https://publichealthsb.org/testing/> or by visiting <https://myturn.ca.gov/testing.html> for state-wide testing locations. Santa Barbara County Test to Treat locations and information are available at the Santa Barbara Public Health website at <https://publichealthsb.org/test-to-treat/>. Test to treat locations are where people are able to get tested, and—if they are positive and eligible for treatment—receive a prescription from a health care provider, and have their prescription filled all at one location.

### **North County-Santa Maria:**

Santa Maria Health Care Center (Testing Trailer)  
2115 Centerpointe Parkway  
Santa Maria, CA 93458

### **Mid-County- Lompoc:**

Lompoc Health Care Center (Testing Trailer)  
301 North R St.  
Lompoc, CA 93436

### **South County- Santa Barbara:**

Santa Barbara (Testing Trailer)  
267 Camino del Remedio  
Santa Barbara, 93110

## **CDPH Updates COVID-19 Guidance and Reminds Californians Vaccines, Testing and Treatment Remain Available**

March 3, 2023

NR23-014

Contact: [CDPHpress@cdph.ca.gov](mailto:CDPHpress@cdph.ca.gov)

SACRAMENTO – Today the California Department of Public Health (CDPH) is announcing updates to several state public health officer orders that have guided Californians on how to best protect themselves and their families throughout the pandemic. The updates to the orders related to vaccination, masking, isolation, and quarantine will take effect in the coming days and weeks. Earlier today, Oregon and Washington made similar announcements related to masking.

CDPH reminds Californians that critical tools to fight COVID-19 remain available to everyone at low or no cost. This includes access to COVID-19 vaccines, testing, and treatment.

"We stand before Californians today with a humble message of thanks for taking the hard steps to help manage COVID-19, and with an ongoing commitment to be prepared for what comes next," said **CDPH Director and State Public Health Officer Dr. Tomás Aragón**. "Our communities did a lot of the hard work by getting vaccinated and boosted, staying home and testing when sick, requesting treatments when positive, and masking to slow the spread. With these critical actions, and a lot of patience and persistence, we have now reached a point where we can update some of the COVID-19 guidance to continue to balance prevention and adapting to living with COVID-19."

### **CHANGES: CDPH is making the following changes to existing COVID-19 guidance.**

- **Masking in High-risk and Health Care Settings**

Beginning April 3, masks will no longer be required in indoor high-risk and health care settings. This includes health care, long-term care, and correctional facilities as well as homeless, emergency, and warming and cooling centers. This change takes effect on Monday

Page 13 of 16  
April 3, 2022  
Page 13 of 16  
local health departments and individual health care facilities to develop and implement plans customized to their needs and local conditions to continue to protect Californians through the end of the winter virus season. CDPH's recommendations for the use of face masks for individuals remain unchanged. See masking guidance.

- **Vaccine Requirements for Health Care Workers**

Beginning April 3, with federal rules continuing to ensure that most health care workers remain vaccinated for COVID-19, the state will no longer require vaccination for health care workers including those in adult care, direct care, correctional facilities, and detention centers. This change takes effect on Monday, April 3 to allow local health departments and facilities to develop and implement plans customized to their needs and local conditions to continue to protect Californians through the end of the winter virus season.

- **Reduced Isolation Time After Positive COVID-19 Test**

Beginning March 13, a COVID-19 positive person may end isolation after five days if they feel well, have improving symptoms, and are fever-free for 24 hours, with less emphasis on testing negative. This change aligns with Centers for Disease Control and Prevention (CDC) recommendations and takes effect on Monday, March 13.

- **Disease Control and Prevention Order**

The state public health officer order formerly known as Beyond the Blueprint is being updated to align with CDPH's isolation and quarantine recommendations above and includes an updated definition for a confirmed COVID-19 case. The updated order, which will take effect March 13, provides prevention and mitigation strategies for slowing the spread of COVID-19 in homes, workplaces, and communities.

- **Hospital Surge Order**

On April 3, CDPH will rescind an order that required hospitals statewide to accept transfer patients from facilities with limited ICU capacity as needed. ICU capacity has not been limited during recent COVID-19 surges after the broad use of vaccines and treatments.

- **Vaccine Data Collection**

Also being rescinded on April 3 is an order that required providers to ask patients for their email addresses and/or mobile phone numbers when

# Ballard School District

## Board Policy

### Parent Rights and Responsibilities

BP 5020

Students

The Governing Board recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.

The board believes that the education of the district's students is a shared responsibility. The superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians, school staff and students for continuing the intellectual, physical, emotional and social development and well-being of students at each school site, including the means by which the schools and parents/guardians can help students achieve academic and other standards of the school.

Within this framework, the school's primary responsibility shall be to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the school.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their children succeed in school. (Education Code 51100)

(cf. 5022 - Student and Family Privacy Rights)  
(cf. 6020 - Parent Involvement)

The superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law and board policy and follow acceptable practices that respect those rights.

(cf. 4131 - Staff Development)  
(cf. 4231 - Staff Development)  
(cf. 4331 - Staff Development)

The superintendent or designee shall ensure that parents/guardians receive notification regarding their rights in accordance with law.

(cf. 5145.6 - Parental Notifications)

*\*\*\*Note: As added by SB 1595 (Ch. 1037, Statutes of 2002), Education Code 51101.1 requires the district to take all reasonable steps to ensure that parents/guardians of English language learners are notified in English and in their home language pursuant to Education Code 48985. Education Code 48985 provides that when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to the parents/guardians of these students must also be written in the primary language and may be answered by the parent/guardian in either language. \*\*\**

The superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

Legal Reference:

EDUCATION CODE

33126 School accountability report card

35291 Disciplinary rules

48070.5 Promotion and retention of students

48985 Notice to parent in language other than English

49091.10-49091.19 Parental review of curriculum and instruction

49602 Confidentiality of pupil information

51100-51102 Parent/guardian rights

51513 Personal beliefs

60510 Disposal of surplus instructional materials

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

1232h Protection of pupil rights

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

CDE: <http://www.cde.ca.gov>

(2/99) 11/02

First Reading: October 14, 2009

Second Reading: June 15, 2010

Reviewed: November 17, 2011

Ballard School District  
**Administrative Regulation**  
Parent Rights and Responsibilities

AR 5020  
Students

Parent/Guardian Rights

The rights of parents/guardians of district students include, but are not limited to, the following:

1. To observe, within a reasonable period of time after making the request, the classroom(s) in which their child is enrolled or for the purpose of selecting the school in which their child will be enrolled (Education Code 51101)

Parents/guardians may observe instructional and other school activities that involve their child in accordance with board policy and administrative regulations adopted to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. Upon written request by a parent/guardian, the superintendent or designee shall arrange for parental observation of a class or activity in a reasonable time frame and in accordance with board policy and administrative regulations. (Education Code 49091:10)

(cf. 6116 - Classroom Interruptions)

2. To meet, within a reasonable time of their request, with their child's teacher(s) and the principal (Education Code 51101)

3. Under the supervision of district employees, to volunteer their time and resources for the improvement of school facilities and school programs, including, but not limited to, providing assistance in the classroom with the approval, and under the direct supervision, of the teacher (Education Code 51101)

4. To be notified on a timely basis if their child is absent from school without permission (Education Code 51101)

(cf. 5113 - Absences and Excuses)

5. To receive the results of their child's performance and the school's performance on standardized tests and statewide tests (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to receive the results of their child's performance on the English language development test. (Education Code 51101.1)

(cf. 0500 - Accountability)

(cf. 0510 - School Accountability Report Card)

(cf. 0520.1 - High Priority Schools Grant Program)

(cf. 6162.51 - Standardized Testing and Reporting Program)

(cf. 6162.52 - High School Exit Examination)

(cf. 6174 - Education for English Language Learners)

7. To have a school environment for their child that is safe and supportive of learning (Education Code 51101)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515 - Campus Security)

(cf. 5131 - Conduct)

(cf. 5137 - Positive School Climate)

(cf. 5142 - Safety)

8. To examine the curriculum materials of the class(es) in which their child is enrolled (Education Code 51101; 20 USC 1232h)

Parents/guardians may inspect, in a reasonable time frame, all primary supplemental instructional materials and assessments stored by the classroom teacher, including textbooks, teacher's manuals, films, tapes and software. (Education Code 49091.10)

The school shall make available to parents/guardians and others, upon request, a copy of the standards for each course, including the titles, descriptions and instructional aims of the course. (Education Code 49091.14)

The school may charge an amount not to exceed the cost of duplication. (Education Code 49091.14)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

9. To be informed of their child's progress in school and of the appropriate school personnel whom they should contact if problems arise with their child (Education Code 51101)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6020 - Parent Involvement)

10. For parents/guardians of English learners, to support their child's advancement toward literacy (Education Code 51101.1)

The superintendent or designee may make available, to the extent possible, surplus or undistributed instructional materials to parents/guardians pursuant to Education Code 60510. (Education Code 51101.1)

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

11. For parents/guardians of English learners, to be informed, through the school accountability report card,

about statewide and local academic standards, testing programs, accountability measures and school improvement efforts (Education Code 51101.1)

(cf. 0520.2 - Title I Program Improvement Schools)

(cf. 0520.3 - Title I Program Improvement Districts)

12. To have access to the school records of their child (Education Code 51101)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

13. To receive information concerning the academic performance standards, proficiencies or skills their child is expected to accomplish (Education Code 51101)

(cf. 6011 - Academic Standards)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

14. To be informed in advance about school rules, including disciplinary rules and procedures in accordance with Education Code 48980, attendance policies, dress codes and procedures for visiting the school (Education Code 51101)

(cf. 1250 - Visitors/Outsiders)

(cf. 5132 - Dress and Grooming)

(cf. 5144 - Discipline)

(cf. 5145.6 - Parental Notifications)

15. To be notified, as early in the school year as practicable pursuant to Education Code 48070.5, if their child is identified as being at risk of retention and of their right to consult with school personnel responsible for a decision to promote or retain their child and to appeal such a decision (Education Code 51101)

(cf. 5123 - Promotion/Acceleration/Retention)

16. To receive information about any psychological testing the school does involving their child and to deny permission to give the test (Education Code 51101)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

17. To refuse to submit or to participate in any assessment, analysis, evaluation or monitoring of the quality or character of the student's home life, any form of parental screening or testing, any nonacademic home-based counseling program, parent training, or any prescribed family education service plan and to inspect any survey collecting personal information (Education Code 49091.18; 20 USC 1232h)

(cf. 5022 - Student and Family Privacy Rights)

18. To participate as a member of a parent advisory committee, school site council or site-based management leadership team in accordance with any rules and regulations governing membership in these organizations (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to participate in school and district advisory bodies in accordance with federal and state law and regulations. (Education Code 51101.1)

- (cf. 0420 - School Plans/Site Councils)
- (cf. 0420.5 - School-Based Decision Making)
- (cf. 1220 - Citizen Advisory Committees)
- (cf. 6171 - Title I Programs)
- (cf. 6175 - Migrant Education Program)

19. To question anything in their child's record that the parent/guardian feels is inaccurate or misleading or is an invasion of privacy and to receive a response from the school (Education Code 51101)

(cf. 5125.3 - Challenging Student Records)

20. To provide informed, written parental consent before their child is tested for a behavioral, mental or emotional evaluation. A general consent, including medical consent used to approve admission to or involvement in a special education or remedial program or regular school activity, shall not constitute written consent for these purposes. (Education Code 49091.12)

- (cf. 5131.6 - Alcohol and Other Drugs)
- (cf. 5141.3 - Health Examinations)

#### Parent Responsibilities

Parents/guardians may support the learning environment of their child by: (Education Code 51101)

1. Monitoring attendance of their child
2. Ensuring that homework is completed and turned in on time
3. Encouraging their child to participate in extracurricular and cocurricular activities
4. Monitoring and regulating the television viewed by their child
5. Working with their child at home in learning activities that extend the classroom learning
6. Volunteering in their child's classroom(s) or for other school activities

(cf. 1240 - Volunteer Assistance)

7. Participating in decisions related to the education of their own child or the total school program as appropriate

(2/99 11/02) 3/05

First Reading: October 14, 2009  
Second Reading: June 15, 2010  
Reviewed: November 17, 2011



February 15, 2023

The California School Boards Association (CSBA) is pleased to provide the Ballard School District of Santa Barbara County the following quote for GAMUT and policy services.

### **GAMUT Meetings**

**\$500/year**

GAMUT Meetings is an online agenda and meeting management system that gives you an easy and efficient way to create and manage meetings online. GAMUT's paperless board meeting management application helps streamline meeting preparation and provides easy and secure access to meeting materials. Features include: multiple meeting types that allow you to manage all your meeting types in one convenient location; advanced search so you can quickly sort by meeting type, date, and more; private, secure personal notes on individual agenda items; customizable roles and permissions for users, meetings, and items; meeting minutes and voting; custom printing that allows you to integrate attachments and exhibits with your agenda; and advanced safety and security. Packed with time-saving features, GAMUT's paperless board meeting management software automates and simplifies routine tasks associated with meeting development and delivery.

### **GAMUT Policy**

**\*Currently Subscribed**

CSBA's GAMUT Policy is an online policy information service that offers quick access to 650-plus sample board policies, regulations, bylaws, and their legal references, including the entire Education Code, Title 5 regulations and other referenced state and federal code sections. GAMUT Policy also features advanced search features, built in translations, and the ability to download sample policies and regulations to word processing programs for editing. The CSBA sample policies on GAMUT are updated regularly and GAMUT Policy users will receive email notifications to alert them when the CSBA sample policy manual has been revised.

### **GAMUT Policy Plus (*available to GAMUT Policy subscribers*)**

**\$2,080/year**

CSBA updates approximately 100 policies every year just to stay up to date with changes in the law. Policy Plus is designed to help you stay on top of your policies and keep them current with the help of CSBA policy staff. With GAMUT Policy Plus you receive your own dedicated GAMUT webpage that integrates into your district website. The website allows you to manage and update policies directly on GAMUT. With Policy Plus you can post, edit and update your policies directly on GAMUT. Subscribers can take advantage of the track changes editor, advanced global search features, and the ability to integrate policies with your agendas. Policy Plus also includes ongoing policy consulting and gives you the option to submit your policies to CSBA for review before you adopt them. If you were not a previous Manual Maintenance or GAMUT Policy Plus subscriber, you will also need to go through a Policy Development Workshop (see below) to prepare your policy manual for the GAMUT website.

**Policy Development Workshop (PDW)**

**\$8,200**

GAMUT Policy subscribers can participate in comprehensive Policy Development Workshop (PDW) to develop a new policy manual or have comprehensive updates to their existing policy manual to help address key issues and achieve compliance with state and federal mandates. The 2-3 day on-site workshop pairs the knowledge and experience of district administrators and board members with the expertise of a CSBA consultant to generate a clear, user-friendly policy manual that complies with state and federal law and meets local needs. Discounted fees are available for districts with less than 1,000 ADA that participate in a consortium workshop (costs split between participating districts):

- Three-district consortium workshop **\$5,420/district**
- Four-district consortium workshop **\$5,330/district**
- Five-district consortium workshop **\$5,275/district**

**Policy Manual Review**

**\$1,250**

CSBA's Policy Manual Review service includes an analysis of the district's current policy manual to determine whether the district is up to date with state and federal mandated board policies. A report of findings will be generated to indicate if the district's mandated policies and administrative regulations reflect current law, identify priority areas for policy updating, and summarize the overall status of the district's policy manual.

For additional information, please contact Greg Francis at 916.669.3287 or email [gfrancis@csba.org](mailto:gfrancis@csba.org).

<sup>1</sup> A \$250 site set up fee applies to new GAMUT sites

<sup>2</sup> This quote is valid for six months from the date issued

## 2023/2024 Academic School Calendar Ballard School District

| August |    |    |    |    |    |    |
|--------|----|----|----|----|----|----|
| S      | M  | T  | W  | TH | F  | S  |
|        |    | 1  | 2  | 3  | 4  | 5  |
| 6      | 7  | 8  | 9  | 10 | 11 | 12 |
| 13     | 14 | 15 | 16 | 17 | 18 | 19 |
| 20     | 21 | 22 | 23 | 24 | 25 | 26 |
| 27     | 28 | 29 | 30 | 31 |    |    |

8/14-8/15 Teacher Work Days  
8/16 Students Begin (12:00 Dismiss)  
8/24 Back to School Night  
(11 School Days)

| January |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | TH | F  | S  |
|         | 1  | 2  | 3  | 4  | 5  | 6  |
| 7       | 8  | 9  | 10 | 11 | 12 | 13 |
| 14      | 15 | 16 | 17 | 18 | 19 | 20 |
| 21      | 22 | 23 | 24 | 25 | 26 | 27 |
| 28      | 29 | 30 | 31 |    |    |    |

1/16 Martin Luther King Holiday  
(20 School Days/100)

| September |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | TH | F  | S  |
|           |    |    |    |    | 1  | 2  |
| 3         | 4  | 5  | 6  | 7  | 8  | 9  |
| 10        | 11 | 12 | 13 | 14 | 15 | 16 |
| 17        | 18 | 19 | 20 | 21 | 22 | 23 |
| 24        | 25 | 26 | 27 | 28 | 29 | 30 |

9/4 Labor Day  
(21 School Days/32)

| February |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | TH | F  | S  |
|          |    |    |    | 1  | 2  | 3  |
| 4        | 5  | 6  | 7  | 8  | 9  | 10 |
| 11       | 12 | 13 | 14 | 15 | 16 | 17 |
| 18       | 19 | 20 | 21 | 22 | 23 | 24 |
| 25       | 26 | 27 | 28 | 29 |    |    |

2/5-2/9 Parent Conferences  
2/15 (3:00), 2/16 (12:00) dismiss  
2/19 - 2/23 Mid-Winter Break  
(15 School Days/115)

| October |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | TH | F  | S  |
| 1       | 2  | 3  | 4  | 5  | 6  | 7  |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 |
| 22      | 23 | 24 | 25 | 26 | 27 | 28 |
| 29      | 30 | 31 |    |    |    |    |

10/2 - 10/6 Parent Conferences (12:15)  
10/9 Staff Development Day  
10/27 (12:00) Dismiss  
(20 School Days/52)

| March |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | TH | F  | S  |
|       |    |    |    |    | 1  | 2  |
| 3     | 4  | 5  | 6  | 7  | 8  | 9  |
| 10    | 11 | 12 | 13 | 14 | 15 | 16 |
| 17    | 18 | 19 | 20 | 21 | 22 | 23 |
| 24/31 | 25 | 26 | 27 | 28 | 29 | 30 |

3/1 End of 2nd Trimester  
3/30 (3:00), 3/31 (12:00) Dismiss  
(23 School Days/138)

| November |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | TH | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 | 29 | 30 |    |    |

11/9 End of 1st Trimester  
11/10 Veterans' Day Observed  
11/16 (3:00), 11/17 (12:00) Dismiss  
11/20 - 11/24 Thanksgiving Break  
(16 School Days/68)

| April |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | TH | F  | S  |
|       | 1  | 2  | 3  | 4  | 5  | 6  |
| 7     | 8  | 9  | 10 | 11 | 12 | 13 |
| 14    | 15 | 16 | 17 | 18 | 19 | 20 |
| 21    | 22 | 23 | 24 | 25 | 26 | 27 |
| 28    | 29 | 30 |    |    |    |    |

4/1-4/5 Spring Break  
(14 School Days/152)

| December |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | TH | F  | S  |
|          |    |    |    |    | 1  | 2  |
| 3        | 4  | 5  | 6  | 7  | 8  | 9  |
| 10       | 11 | 12 | 13 | 14 | 15 | 16 |
| 17       | 18 | 19 | 20 | 21 | 22 | 23 |
| 24/31    | 25 | 26 | 27 | 28 | 29 | 30 |

12/21 (12:00) Dismiss  
12/22 - 1/5 Winter Vacation  
(12 School Days/80)

| May |    |    |    |    |    |    |
|-----|----|----|----|----|----|----|
| S   | M  | T  | W  | TH | F  | S  |
|     |    |    | 1  | 2  | 3  | 4  |
| 5   | 6  | 7  | 8  | 9  | 10 | 11 |
| 12  | 13 | 14 | 15 | 16 | 17 | 18 |
| 19  | 20 | 21 | 22 | 23 | 24 | 25 |
| 26  | 27 | 28 | 29 | 30 | 31 |    |

5/27 Memorial Day Holiday  
(22 School Days/174)

|  |   |
|--|---|
| /  | Thursday Dismissal: 1:00 (K - 6th)            |
| X  | Parent Conferences: 12:15 Dismissal (K - 6th) |
| X  | Minimum Day: 12:00 Dismissal (K - 6th)        |
| Student holidays and vacation are shaded in gray   |   |
| <i>*In the event of Public Safety Power Shutoff (PSPS) school cancellation June 12th - 16th are designated as potential makeup days.</i> |   |

| June  |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | TH | F  | S  |
|       |    |    |    |    |    | 1  |
| 2     | 3  | 4  | 5  | 6  | 7  | 8  |
| 9     | 10 | 11 | 12 | 13 | 14 | 15 |
| 16    | 17 | 18 | 19 | 20 | 21 | 22 |
| 23/30 | 24 | 25 | 26 | 27 | 28 | 29 |

6/6 Last Day of School (12:00)  
6/7 Teacher Work Day  
(6 School Days/180)

**2022/2023 TOTAL SCHOOL DAYS 180**

## 2023/24 Academic School Calendar Santa Ynez Valley Union High School District

| August           |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    | 1  | 2  | 3  | 4  | 5  |
| 6                | 7  | 8  | 9  | 10 | 11 | 12 |
| 12               | 14 | 15 | 16 | 17 | 18 | 19 |
| 20               | 21 | 22 | 23 | 24 | 25 | 26 |
| 27               | 28 | 29 | 30 | 31 |    |    |
| (16 School Days) |    |    |    |    |    |    |

| January          |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  | 1  | 2  | 3  | 4  | 5  | 6  |
| 7                | 8  | 9  | 10 | 11 | 12 | 13 |
| 14               | 15 | 16 | 17 | 18 | 19 | 20 |
| 21               | 22 | 23 | 24 | 25 | 26 | 27 |
| 28               | 29 | 30 | 31 |    |    |    |
| (17 School Days) |    |    |    |    |    |    |

| September        |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    |    |    |    | 1  | 2  |
| 3                | 4  | 5  | 6  | 7  | 8  | 9  |
| 10               | 11 | 12 | 13 | 14 | 15 | 16 |
| 17               | 18 | 19 | 20 | 21 | 22 | 23 |
| 24               | 25 | 26 | 27 | 28 | 29 | 30 |
| (20 School Days) |    |    |    |    |    |    |

| February         |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    |    |    | 1  | 2  | 3  |
| 4                | 5  | 6  | 7  | 8  | 9  | 10 |
| 11               | 12 | 13 | 14 | 15 | 16 | 17 |
| 18               | 19 | 20 | 21 | 22 | 23 | 24 |
| 25               | 26 | 27 | 28 | 29 |    |    |
| (16 School Days) |    |    |    |    |    |    |

| October          |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
| 1                | 2  | 3  | 4  | 5  | 6  | 7  |
| 8                | 9  | 10 | 11 | 12 | 13 | 14 |
| 15               | 16 | 17 | 18 | 19 | 20 | 21 |
| 22               | 23 | 24 | 25 | 26 | 27 | 28 |
| 29               | 30 | 31 |    |    |    |    |
| (21 School Days) |    |    |    |    |    |    |

| March            |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    |    |    |    | 1  | 2  |
| 3                | 4  | 5  | 6  | 7  | 8  | 9  |
| 10               | 11 | 12 | 13 | 14 | 15 | 16 |
| 17               | 18 | 19 | 20 | 21 | 22 | 23 |
| 24               | 25 | 26 | 27 | 28 | 29 | 30 |
| 31               |    |    |    |    |    |    |
| (21 School Days) |    |    |    |    |    |    |

| November         |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    |    | 1  | 2  | 3  | 4  |
| 5                | 6  | 7  | 8  | 9  | 10 | 11 |
| 12               | 13 | 14 | 15 | 16 | 17 | 18 |
| 19               | 20 | 21 | 22 | 23 | 24 | 25 |
| 26               | 27 | 28 | 29 | 30 |    |    |
| (16 School Days) |    |    |    |    |    |    |

| April            |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  | 1  | 2  | 3  | 4  | 5  | 6  |
| 7                | 8  | 9  | 10 | 11 | 12 | 13 |
| 14               | 15 | 16 | 17 | 18 | 19 | 20 |
| 21               | 22 | 23 | 24 | 25 | 26 | 27 |
| 28               | 29 | 30 |    |    |    |    |
| (17 School Days) |    |    |    |    |    |    |

| December         |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    |    |    |    | 1  | 2  |
| 3                | 4  | 5  | 6  | 7  | 8  | 9  |
| 10               | 11 | 12 | 13 | 14 | 15 | 16 |
| 17               | 18 | 19 | 20 | 21 | 22 | 23 |
| 24               | 25 | 26 | 27 | 28 | 29 | 30 |
| 31               |    |    |    |    |    |    |
| (15 School Days) |    |    |    |    |    |    |

| May/June         |    |    |    |    |    |    |
|------------------|----|----|----|----|----|----|
| S                | M  | T  | W  | TH | F  | S  |
|                  |    |    | 1  | 2  | 3  | 4  |
| 5                | 6  | 7  | 8  | 9  | 10 | 11 |
| 12               | 13 | 14 | 15 | 16 | 17 | 18 |
| 19               | 20 | 21 | 22 | 23 | 24 | 25 |
| 26               | 27 | 28 | 29 | 30 | 31 |    |
| (21 School Days) |    |    |    |    |    |    |

|       |     |
|-------|-----|
| Qtr 1 | 41  |
| Qtr 2 | 47  |
| Sm 1  | 88  |
| Qtr 3 | 44  |
| Qtr 4 | 48  |
| Sm 2  | 92  |
| Total | 180 |

Board Approved: 02/28/2023

**2023-2024 TOTAL SCHOOL DAYS 180**  
Student Holidays and Vacations are shaded in gray.

**Cooperative Agreement**

**between**

**Ballard School District  
Buellton Union School District  
College School District, including Santa Ynez Valley  
Charter  
Los Olivos School District  
Santa Ynez Valley Union High School District  
Solvang School District  
Vista Del Mar Union School District**

**under the**

**Santa Barbara County  
Special Education Local Plan Area**

**(Revised 10/12/22)**

COOPERATIVE AGREEMENT FOR THE OPERATION OF SPECIAL EDUCATION  
PROGRAMS AND SERVICES BY THE SANTA YNEZ VALLEY SPECIAL EDUCATION  
CONSORTIUM UNDER THE SANTA BARBARA COUNTY SPECIAL EDUCATION  
LOCAL PLAN AREA

THIS COOPERATIVE AGREEMENT is entered into pursuant to the provisions of Part 30 of the Education Code of the State of California (commencing with Section 56000 *et seq.*) concerning the statewide operation of the Master Plan for Special Education, and in accordance with the provisions of Public Law 101-476, the Individuals with Disabilities Education Improvement Act ("IDEA"), Section 504 of Public Law 93-112, as amended, and related state and federal regulations. This Agreement is made by and between the BALLARD SCHOOL DISTRICT, BUELLTON UNION SCHOOL DISTRICT, COLLEGE SCHOOL DISTRICT including SANTA YNEZ VALLEY CHARTER, LOS OLIVOS SCHOOL DISTRICT, SANTA YNEZ VALLEY UNION HIGH SCHOOL, SOLVANG SCHOOL DISTRICT and VISTA DEL MAR UNION SCHOOL DISTRICT, which are referred to collectively in this Agreement as the Santa Ynez Valley Special Education Consortium ("Consortium"). Each school districts that is a party to this Agreement is a member of the Santa Barbara County Special Education Local Plan Area ("SBCSELPA") and is referred to in this Agreement as a Participating District.

Note: Santa Ynez Valley Charter is hereby accepted under its respective Participating District for membership in the Santa Ynez Valley Special Education Consortium as a site-based charter school only, specifically for Santa Ynez Valley Charter at 3525 Pine Street, Santa Ynez, CA, with no satellite sites.

The Participating Districts' agreement herein do not act to afford Santa Ynez Valley Charter participation in the governance structure of the Santa Barbara County SELPA as a local educational agency (LEA) for special education purposes.

The Participating Districts' agreement herein confirm that Santa Ynez Valley Charter is treated as a public school of the chartering Participating District.

College School District certifies that it has and will maintain a current Memorandum of Understanding or other Agreement with its charter school, Santa Ynez Valley Charter, in accordance with the Santa Barbara County SELPA Local Plan setting forth the provision of special education services for students enrolled in Santa Ynez Valley Charter, including funding and identity of the entity responsible for such services.

WHEREAS, each Participating District's Board of Education has approved the Santa Barbara County Special Education Local Plan and,

WHEREAS this Agreement is written in furtherance of, in accordance with said Plan, and,

WHEREAS, the Board of Education of each Participating District has approved this Agreement, as amended, and has authorized the execution of this Agreement by an authorized agent.

NOW THEREFORE, the Participating Districts agree as follows:

1. PERIOD OF AGREEMENT

This Agreement is effective beginning, Sept. 1<sup>st</sup>, 2021, in perpetuity unless terminated under Article 4 of this Agreement. This Agreement shall be reviewed for needed revisions every three years and, if revised, approved by the Board of Education of each Participating District. This Agreement may also be amended by consent of all Participating Districts at any time. The Agreement may be amended to reflect any changes in law applicable to special education programs operated under this Agreement, changes in financial arrangements, and other such items. Participating Districts will approve any amendments within 90 days of recommendation by the Superintendents Advisory Committee.

If any Participating District's Board of Education does not approve a proposed amendment to this Agreement within 90 days of the proposal to amend, that Participating District shall be bound nonetheless by a majority agreement of the remaining Participating Districts' Boards of Education.

2. PURPOSE OF AGREEMENT

The purpose of this Agreement is to provide for the creation of the Consortium, an agency that is separate from the Participating Districts. The Consortium is an association of school districts which will work collaboratively to provide special education programs and services to individuals with exceptional needs who reside within the Participating Districts. Each Participating District acknowledges that the Consortium is a collaborative effort. Any fiscal and human resources advisement per a consensus of the Superintendent Advisory Committee (SAC) is brought forth to the Administrative Unit's Board of Education for approval. Decisions made by the Administrative Unit's Board of Education must be adhered to and complied with by the Participating Districts.

3. DEFINITIONS

For the purposes of this Agreement the following definitions shall apply:

A. Administrative Unit – A Participating District designated by the Consortium to provide fiscal services and personnel for the Consortium and fulfill the responsibilities described in Article 5 of referred to in this Agreement as

B. District of Residence — The Participating District in which a student's parent or legal guardian resides or in which a student otherwise establishes residency under California Education Code sections 48200 *et seq.* In the event of an interdistrict transfer, the Participating District that admits the interdistrict transfer student will be considered the "District of Residence" for the duration of the interdistrict transfer. The District of Residence shall be the only Participating District legally responsible for the provision of a free, appropriate public education ("FAPE") under the IDEA and related California law.

C. Superintendents Advisory Committee – the Superintendents Advisory Committee is a committee comprised of the superintendent of each Participating District. The Superintendents Advisory Committee will convene a monthly meeting to discuss matters related to this Agreement and to advise the Consortium's Director of Special Education on program management and procedures., including make recommendations regarding any amendments to this Agreement, membership considerations, budgetary and financial matters, and the necessity of an improvement plan.

#### 4. MEMBERSHIP

The Participating Districts of the Consortium are Ballard School District, Buellton Union School District, College School District including Santa Ynez Valley Charter, Los Olivos School District, Santa Ynez Valley Union High School District, Solvang School District and Vista Del Mar Union School District. Any other school district seeking to become a Participating District of the Consortium shall submit a written request to the Consortium and the SBCSELPA. The request will be considered by the Superintendents Advisory Committee of the Consortium. Membership shall be decided by a majority vote of each Participating District's Board of Education. Each Participating District agrees to hold the Consortium and the other Participating Districts harmless and to defend and indemnify the Consortium and, if applicable, any other Participating District(s), from any and all litigation and legal fees that the Participating District and/or Charter School may incur for acts or omissions that occurred before the effective date of Participating District's membership in the Consortium.

##### 4.1 Withdrawal and Termination of Membership

A. A Participating District may withdraw from the Consortium, consistent with the requirements of California Education Code Sections 56195.3(b) and 56207, by notifying the Consortium Director and the SBCSELPA's Director in writing of its intention to do so at least one year plus one day prior to the proposed date of its withdrawal. For purposes of this Agreement, the Participating Districts' fiscal year ends on June 30<sup>th</sup>. Therefore, written notice must be given to the Consortium Director and the SBCSELPA's Director on or before June 29<sup>th</sup> in order for the withdrawal to become effective as of July 1<sup>st</sup> for the second fiscal year. For example, if a Participating District provided written notice on June 29, 2020; the withdrawal would be effective no earlier than July 1, 2021, for the 2021-2022 school year.

B. The Consortium may terminate a particular Participating District's membership in the Consortium by notifying the particular Participating District's Superintendent and the SBCSELPA's Director in writing of its intention to do so at least one year plus one day prior to the proposed date of termination of the particular Participating District. For purposes of this Agreement, the Participating Districts' fiscal year ends June 30<sup>th</sup>. Therefore, written notice must be given to the Participating District's Superintendent and SBCSELPA's Director on or before June 29<sup>th</sup> in order for the termination to become effective as of July 1<sup>st</sup> for the second fiscal year. For example, if written notice was provided on June 29, 2020, the termination would be effective no earlier than July 1, 2021, for the 2021-2022 school year. Termination of a Participating District's membership in the Consortium shall require a majority vote of the Participating Districts' Boards of Education.

C. Any program transfers that occur as the result of a Participating District's withdrawal or termination of membership shall comply with California Education Code section 56207(a) and any other legal requirements related to program transfers.

#### 4.2 Improvement Plan

The Superintendents Advisory Committee, after consulting with Director of Special Education, may require a Participating District to implement an improvement plan. The resources and costs needed to implement the improvement plan and meet the improvement plan's goals are the sole responsibility of the Participating District that was assigned an improvement plan. Any legal fees incurred by the Participating District while the Participating District is on an improvement plan are the sole responsibility of the Participating District until the Participating District fulfills the requirements of the improvement plan.

### 5. ADMINISTRATIVE OPERATIONS

The following provisions apply to the administrative operations of the Consortium and all entities participating in the Consortium pursuant to this Agreement.

#### 5.1 Responsibilities of Buellton Union School District

The Buellton Union School District shall act as the Administrative Unit for the Consortium. As the Administrative Unit, the Buellton Union School District shall provide the Participating Districts with the following services:

##### 5.1.1 Point of Contact

Buellton Union School District shall designate staff as a contact for the SBCSELPA to assure a level of support necessary to address special education funding issues.

The Buellton Union School District agrees to provide a single point of contact for the SBCSELPA and Participating Districts for all business functions. The Buellton Union School District shall designate the contact assigned to the SBCSELPA to work in coordination with the SBCSELPA's Director. The designated personnel shall provide financial reports to the SBCSELPA and, as requested, shall participate in the SBCSELPA funding subcommittee.

##### 5.1.2 Receipt and Expenditures of Specialized Funds

In furtherance of the responsibilities described in California Education Code section 56205(b)(1), the Administrative Unit is responsible for receiving and expending specialized funds in accordance with the needs identified by the SBCSELPA. Specialized funds may include, but are not limited to, the following: regionalized services, mental health services, and costs related to pupils with low incidence disabilities.

### 5.1.2.1 Low Incidence Funds

Low Incidence funds are held at the SBCSELPA and are available by invoicing the SBCSELPA for appropriate low incidence purchases made by the Administrative Unit on behalf of the Consortium's IEP needs.

### 5.1.2.2 Annual Budget

The Administrative Unit is responsible for the development of an annual budget plan, which includes projected income and expenditures, for the special day classes, resource specialist program ("RSP") classes and itinerant services provided in the Consortium to share with all Participating Districts in the Consortium in accordance with the recommendations of Superintendents Advisory Committee and applicable law. The Participating Districts will have access to the Administrative Unit's Fund "06" via financial statements presented at monthly Superintendents Advisory Committee meetings. The Administrative Unit is also responsible for the preparation of all required federal, state and local reports, and related accounting services.

Budgets shall be developed in accordance with Education Code section 42127. The Consortium shall prepare and present a Specialized Funds' operating budget to the Administrative Unit's Governance Board for approval in accordance with the guidelines of Education Code sections 42127 and 42130. In no event shall the Consortium's expenditures exceed budget allocations without the Administrative Unit's approval, with the exception of increases in salaries and employee benefits, and any emergency situations which may arise. All budgets including Cash Flow and Multi-Year Projections shall be developed and presented first to the Administrative Unit's Board of Education to adopt, and then to the Superintendents Advisory Committee for review.

### 5.1.3 Other Financial Responsibilities

5.1.3.1 Receive and allocate the AB 602 Allocation from the SBCSELPA.

5.1.3.2 Receive and allocate any federal funds received.

5.1.3.3 Receive and allocate the Local Control Funding Formula ("LCFF") Entitlement per ADA rate based on the Administrative Unit's Fiscal Crisis and Management Assistance Team's ("FCMAT") LCFF calculator for:

A. Basic Aid Districts: Average Daily Attendance ("ADA"), per the SBCSELPA's final funding model for that year, transfers to Consortium for all students with 50% or more special education services per IEPs.

B. LCFF Districts: ADA, per the SBCSELPA's final funding model for that year, transfers to Consortium only for students with 50% or more "shared services" per IEPs.

#### 5.1.4 Other Administrative Unit Responsibilities

5.1.4.1 Complete, approve and administer all agreements to which the Consortium is a Party.

5.1.4.2 Provide purchasing services, Human Resources and budget oversight.

5.1.4.3 Under advisement of the interview committee, the Director of Special Education recommends the hiring of personnel for the Consortium to the Administrative Unit. The Administrative Unit oversees and is in charge of hiring all personnel to support the needs and services of special education students within the Consortium.

5.1.4.4 The Director of Special Education evaluates and assigns the special education staff needed for providing special education services at individual sites based on overall Consortium fiscal and programming needs.

5.1.4.5 Maintain, revise and publish a Procedural Handbook that is reviewed and adopted by the Superintendents Advisory Committee and is considered an extension of this Agreement that outlines more specific programming and fiscal procedures of program management. The Procedural Handbook will also be approved by each Participating District's Board of Education along with this Agreement.

### 6. COMPLIANCE ASSURANCES

Each of the Participating Districts, by signature to the SBCSELPA's Local Plan, has already certified that the Participating District will comply with the provisions of state and federal laws related to special education. The provisions of any new laws that may become effective during the period of this Agreement which relate to special education program delivery shall be incorporated herein. Each Participating District agrees to utilize the appropriate resources of regular education in accordance with California Education Code 56303 and Title 5 of the California Code of Regulations, section 3021 *et seq.*, prior to referral for special education services as specified herein.

### 7. RESPONSIBILITIES OF THE PARTICIPATING DISTRICTS

#### 7.1 Coordination and Administrative Services

The Buellton Union School District shall provide administrative support for the purposes of providing required coordination and administrative services for the Consortium.

#### 7.2 Food Services

The Participating Districts shall provide food services to pupils attending special education programs within their district consistent with food services provided to all students within said district.

### 7.3 Facilities

The Participating Districts shall provide classrooms and other facilities as required to conduct the programs and classes operating within their respective district. This shall include the provision of all necessary custodial services, building maintenance, utilities, classroom furniture, and telephone and internet connections.

If additional facilities are required to conduct the programs and classes as specified herein, a Participating District may submit a request to the Consortium for additional funds to pay these excess costs according to the current Housing Procedure as located in the Procedural Handbook as referenced above.

### 7.4 Transportation

Pursuant to the SBCSELPA Local Plan, the Consortium shall be responsible for arranging transportation for all students requiring Special Education transportation as designated per student IEPs. The Participating Districts agree to share all transportation expenses associated with any nonpublic school ("NPS") or Regional Programs pursuant to their ADA unless a specific Participating District disagrees with the Superintendents Advisory Committee's recommendation for continuum of placement options, then that particular Participating District is solely responsible for all transportation services and costs related to any such disagreement.

The Participating Districts agree to pay for 100% of the per pupil cost of Special Education transportation for students attending programs within Santa Ynez Valley Districts per IEP designation.

The Consortium may arrange for such transportation directly or by use of a Participating District(s)'s existing transportation services.

The Participating District(s) providing transportation services shall be reimbursed the cost equal to a .25 credit per the Consortium's housing allocation model to offset administrative indirect cost.

### 7.5 Assessments and IEPs

The Districts of Residence retain responsibility for providing its pupils with a FAPE. This includes conducting initial assessments and reassessments to determine eligibility for special education and related services and identify special education programs and classes for individuals with exceptional needs who reside within the District of Residence. The Districts of Residence retain ultimate authority and responsibility for convening IEP meetings and the provision of education programs and services to its pupils, regardless of which Participating District or other entity provides the programs and services.

## 8. FUNDING

### 8.1 Base Funding

The Consortium shall receive a proportionate share of state and federal funds in consultation with the SBCSELPA on an annual basis according to the Allocation Plan described in the Local Plan.

### 8.2 Participating District Invoicing

#### 8.2.1 Direct Participating District Costs

The Participating Districts recognize that special education state and federal funds are not sufficient to cover the costs of providing services to children with exceptional needs. Therefore, each Participating District will be invoiced quarterly for the services provided by the special education teachers and instructional aides at the particular sites within the District for students participating in special education Programs, including the Consortium's Structured Transitional Education Program (S.T.E.P.) for severe social/emotional needs, SBCSELPA Regional Programs and NPS placements, and Consortium Special Day Classes ("SDC") for moderate-to-severe student needs.

#### 8.2.2 Shared Costs

The Consortium will expend all restricted state and federal special education funds held in the Administrative Unit's operating budget first on shared costs, including but not limited to, the costs for administrative personnel, instructional supplies, related services personnel, and equipment, per IEP needs. The Participating Districts recognize that special education state and federal funds are not always sufficient to cover the shared costs of providing services to children with exceptional needs. Therefore, each Participating District will be invoiced quarterly for the shared costs based on their ADA per the SBCSELPA's final funding model per that year.

### 8.3 Invoicing and Payment

The Participating Districts of the Consortium will be invoiced quarterly (July: July — September; October: October — December; January: January — March; and April: April — June) by the Administrative Unit for the Direct Participating District Costs and/or Shared Costs incurred to operate the special education programs.

#### 8.3.1 Direct Participating District Costs

The first four (4) invoices indicated in Paragraph 8.3 will be based on actuals plus projections. A final invoice reflecting all actual costs will be delivered to Participating Districts by the Administrative Unit for the Consortium no later than July 31st.

#### 8.3.2 Participating District Shared Costs

Invoices indicated in Paragraph 8.2.2 will be based on actuals plus projections. A final invoice reflecting all actual costs will be delivered upon completion of the unaudited actuals reporting period to the Participating Districts by the Administrative Unit for the Consortium no later than September 30th.

8.3.3 Invoices shall include a detailed statement of annual program expenditures with supporting documentation. The Participating Districts of the Consortium shall make payment within 10 (ten) business days of receipt of invoice. If delinquent, a 10% compounding penalty will be assessed every 10 (ten) business days until payment is made in full.

8.3.4 A participating district shall notify the Consortium business manager 30 days prior of an invoice due date to report concerns with paying the quarterly invoice in a timely manner. This would prompt a meeting of the SAC to discuss the participating District's concerns with timely payment. This would not negate late payments penalties or eliminate the responsibilities of participating districts to make payment under the terms of this agreement.

#### 8.4 Minimum Reserve Standard

##### 8.4.1 Administrative Unit Fund 06:

The Consortium will first expend all restricted state and federal special education funds held in the Administrative Unit's operating budget on shared costs, including but not limited to the costs for administrative personnel, instructional supplies, related services personnel and equipment, per IEP needs. The Consortium will maintain a fund balance not less than 5% retroactive to the current fiscal year of total expenditures plus transfers-out in the Administrative Unit's Fund 06 (Special Education Consortium Fund) as a Reserve for Economic Uncertainties. Upon execution of this Agreement, Consortium Business Manager will provide a reconciliation of the 5% fund balance as of July 1st. In no event shall the minimum fund balance in the Administrative Unit's Fund 06 be less than \$300,000 upon completion of the unaudited actuals. This level is fiscally prudent to protect the Consortium and the Administrative Unit from the effects of fluctuations in federal and state special education funding, program needs, and to maintain a positive cash balance.

##### 8.4.2 Special Reserve Fund 17:

In addition to Subparagraph 8.4.1 above, the Consortium will maintain a reserve balance of 4% of total expenditures plus transfers-out in Fund 17 (Special Reserve Fund) as mandated by the State of California.

#### 8.5 Funds Above and/or Below the Minimum Reserve Standard

##### 8.5.1 Funds Above the Minimum Reserve Standard:

A. Funds above the minimum reserve standard defined above in Paragraph 8.4 shall be presented to SAC upon completion of the Unaudited Actual Report each year. SAC

may approve a carryover of these funds into the next fiscal year or a distribution to the Participating Districts based on the ADA of that District per the SBCSELPA's final funding model per that year. If a distribution is adopted, the funds will be reimbursed no later than October 31st after completion of the Unaudited Actuals Reporting period after approval of the Administrative Unit's Board of Education.

#### 8.5.2 Funds Below the Minimum Reserve Standard:

A. The Participating Districts recognize that special education state and federal funds are not sufficient to cover the shared costs of providing services to children with exceptional needs. Therefore, if funds fall below the minimum reserve standard, defined above in Paragraph 8.4., each Participating District shall be invoiced based on their ADA per the SBCSELPA's final funding model per that year per Paragraph 8.3.2. The funds will be due within ten (10) business days of receipt of the Unaudited Actuals Reporting period.

#### 8.6 Cash Flow Needs

In the event Consortium's Fund 06 results in a negative cash balance, the following will occur in the following order:

A. Fund 06 negative cash amount will be covered by a temporary inter-fund cash transfer between the Consortium's Fund 06 and the Consortium's Fund 17 (required 4% Special Reserve Fund). This temporary inter-fund cash transfer will be repaid within sixty (60) days. In the event federal and/or state revenues are delayed, and the Consortium is unable to pay within sixty (60) days, the SAC shall reconvene to discuss options

B. If the negative cash balance exceeds the balance in the Consortium's Fund 17 (required 4% Special Reserve Fund), then a temporary inter-organizational transfer will be made between the Consortium's Fund 06 and the Participating Districts based on each District's ADA percentage. If the negative cash flow exceeds \$400,000, collectively, the SAC shall reconvene to discuss options. This temporary inter-organizational cash transfer will be repaid to the Participating Districts within sixty (60) days. In the event federal and state revenues are delayed and the Consortium is unable to pay within sixty (60) days, the SAC shall reconvene to discuss options

All Participating Districts' authorized signers must approve the temporary inter-organizational cash transfer in an expeditious manner to ensure that the Consortium's Fund 06 maintains a positive cash balance. In no event shall the Consortium's Fund 06 borrow solely from the Administrative Unit for cash flow purposes.

C. In the event the Consortium is unable to repay Fund 17 and Participating Districts within the sixty (60) days as described above, the temporary inter-organizational transfer between the Consortium's Fund 06 and Participating Districts shall be repaid first. In the event federal and state revenues are delayed and the Consortium is unable to pay within sixty (60) days, the SAC shall reconvene to discuss options

8.7

Full Disclosure

Each Participating District agrees to fully disclose to the Consortium the annual program revenues and expenditures for the special education programs that it/they operate(s).

8.8 Cost Responsibility for Special Programs

8.8.1 For the SBCSELPA Regional Classes and NPSs.

The District of Residence shall pay the first 50% of its total actual per pupil cost.

Each of the Participating Districts in the Consortium, to include the District of Residence, shall pay the remaining 50% of the total actual per pupil cost based on its ADA percentage in the Consortium.

8.8.2 For the Consortium Structured Transitional Education Program (S.T.E.P.) (for severe social/emotional needs):

The District of Residence shall pay the first 50% of their total actual per pupil cost.

Each of the Participating Districts in the Consortium, to include the District of Residence, shall pay the remaining 50% of the total actual costs per pupil cost based on its ADA percentage in the Consortium.

Effective July 1, 2021, Districts that do not have students participating in the STEP Programs for three (3) consecutive years or greater will qualify for a reduction plan to the 50% shared cost per ADA as follow:

No participation in STEP Programs for previous 3 years, then the 4<sup>th</sup> year 25% discount.

No participation in STEP Programs for previous 4 years, then the 5<sup>th</sup> year 50% discount.

No participation in STEP Programs for previous 5 years, then the 6<sup>th</sup> year 75% discount.

No participation in STEP Programs for greater than 5 years, then out years remain 75% discount.

One year of participation re-starts the Qualifications. Does not include NPS or Inter-SYVSEC programs.

After the discount is applied to a qualifying District(s), the other participating Districts percentage will be reallocated to absorb the discounted cost. This Reduction Plan is agreed to be reviewed in 3 years (prior to year-end June 30<sup>th</sup>, 2024)

Program costs will be determined by students' enrollment each month. If a student is placed in and/or exited from the program at any time during a standard calendar month, the Participating Districts will be invoiced as stated above for that entire month.

If a student is assigned a fading plan, per the IEP Team, to begin mainstreaming back to their District of Residence, the District of Residence, will be invoiced as follows:

A. If the student is attending the S.T.E.P. program for 50% - 100% of their school day, then the District of Residence will continue to be invoiced at the first 50% rate.

B. If the student is attending the S.T.E.P. program for 0% - 49% of their day and is not receiving support from S.T.E.P. staff while at their District of Residence (i.e., aide support), the District of Residence will be invoiced at 50% of the first 50% rate.

Materials, supplies and related services for these students are a shared cost across all of the Participating Districts in the Consortium based on ADA percentages.

The per pupil cost is the average salary of the personnel in the program prorated by the number of students in the program.

8.8.3 For the Consortium Special Day Classes for Moderate-to-Severe students:

Each District of Residence that has a student in the class pays 100% of its per pupil cost.

Program costs will be determined by students' enrollment each month. If a student is placed in and/or exited from the program at any time during a standard calendar month, the Participating Districts will be invoiced as stated above for that entire month.

Materials, supplies and related services for these students are a shared cost across all of the Participating Districts in the Consortium based on ADA percentage.

The per pupil cost is the average salary of the personnel in the program prorated by the number of students in the program.

8.8.4 For Mild/Moderate students, not in a Special Day Class, placed Out-of-District of Residence and in an Intra-Consortium District:

Each District of Residence pays 100% of the pupil cost based on the average special education teacher salaries prorated by the number of students on the teacher's caseload.

The per pupil cost is the average salary of the personnel in the program prorated by the number of students in the program.

Each District of Residence shall also pay 100% for any aide time required based on average salaries for aides.

Program costs will be determined by students' days of enrollment per calendar year. If a student is placed in and/or exited from the program at any time during a standard calendar month, the Participating District's invoice will be prorated as stated above per the total days of enrollment.

Materials, supplies and related services for these students are a shared cost across all of the Participating Districts in the Consortium based on ADA percentages.

## 9. SPECIAL EDUCATION DUE PROCESS HEARINGS AND ALTERNATIVE DISPUTE RESOLUTION

### 9.1. Due Process Hearing Request

In the event of a request for a due process filing with the California Office of Administrative Hearings, as advised by the SAC, the Consortium's Director of Special Education shall be considered responsible for responding to and resolving the due process filing and or participating in the dispute resolution. This applies even if the student attends a Regional program or a program located outside of the District of Residence. If the student attends a program operated in or by a different Participating District, that Participating District shall cooperate with the District of Residence and Director of Special Education with regard to any dispute resolution or due process hearing procedures. This cooperation includes, but is not limited to, making witnesses within the control of the Participating Districts available, making student records timely available, and providing information as needed to the District of Residence and the Consortium's Director of Special Education. Any due process hearing and or settlement agreement costs are a shared cost across all the participating districts based on their ADA in the Consortium.

### 9.2. Role of the Administrative Unit

The student's District of Residence shall be considered the party to any settlement agreements and the District of Residence's Board of Education shall be responsible for approving any settlement agreement into which the District of Residence enters. The Administrative Unit may approve expenditures of settlement agreements related to special education disputes. However, the Administrative Unit shall not be considered a party to any settlement agreement involving a special education dispute unless it is the District of Residence and shall not be a signatory to any settlement

agreement, unless the agreement clearly indicates that the Administrative Unit's function in the agreement is to approve access to Consortium funds. In the event the Administrative Unit's Board of Education does not approve the settlement expenditures, the District of Residence will be exclusively responsible for the entire settlement expenditures.

#### 10. HOLD HARMLESS AND INDEMNIFICATION

In compliance with the provisions of Section 895.4 of the Government Code of the State of California, each party hereto agrees to indemnify and hold each and every other party and the Consortium harmless from any and all liability, claims, loss, damages, judgments, penalties, costs or expenses to persons or property arising out of, or resulting from, negligence acts or omissions of the indemnifying party, including but not limited to, due process cases, IDEA and Civil Rights actions. In addition, each Participating District shall, to the fullest extent permitted by law, indemnify, defend, and hold harmless the Administrative Unit and each other Participating District, their officers, directors and employees, attorneys, agents, representatives, volunteers, successors, and assigns (collectively hereinafter as "Personnel") from and against any and all actions, suits, claims, demands, losses, costs, penalties, obligations, errors, omissions, or liabilities, including legal costs, attorney's fees, and expert witness fees, whether or not suit is actually filed, and/or any judgment rendered against the Administrative Unit and/or any other Participating District and/or their Personnel that may be asserted or claimed by any person, firm or entity arising out of, or in connection with the failure to comply with or adhere to the recommendations of the Administrative Unit's Board of Education and/or consensus of the Participating Districts.

In addition to the above, the Consortium shall defend, hold harmless and indemnify any Participating District that provides transportation services to the Consortium under this Agreement from and against any and all liabilities, claims, demands, costs, losses, damages or expenses, including reasonable attorneys' fees and costs resulting from, arising out of, or in any way connected with the Participating District providing transportation services to the Consortium.

#### 11. INSURANCE

The Administrative Unit shall maintain a program of liability, property damage and worker's compensation insurance in amounts adequate to protect the Consortium and the Participating Districts within the Consortium as their interests may appear and as determined by the Participating Districts of the Consortium. The Participating Districts agree to the cost of that program of insurance based on their ADA percentage in the Consortium. Since each District of Residence at times will be providing transportation for individuals with exceptional needs for events such as extracurricular activities, each Participating District will maintain its own liability for auto insurance in an amount adequate to protect the Participating Districts and the

Consortium as their interests may appear. Any increases in insurance cost, directly attributable to an individual Participating District, shall be charged back to that individual Participating District.

The Participating Districts recognize and acknowledge that coverage for liability, property damage and/or worker's compensation costs are a fiscal responsibility for all Participating Districts within the Consortium. Any and all unforeseen costs/rebates shall continue to be shared based on each Participating District's ADA. As well, any unforeseen costs that may arise in the future that are not specifically addressed in this Agreement, shall be reviewed at the next calendared SAC meeting as an "exception" for consensus by the Superintendents which will then be approved by the Administrative Unit's Board of Education.

## 12. DISPUTE RESOLUTION BETWEEN PARTICIPATING PARTIES

12.1 Any dispute between any of the parties to this Agreement shall be brought to the attention of the Superintendents Advisory Committee at the first available meeting, following knowledge of the dispute, to reach a mutual consensus. The Superintendents Advisory Committee shall discuss and mediate the issue and attempt to reach resolution. If unsuccessful, a majority consensus of the Superintendents will be taken at that same meeting or the Superintendents will mutually agree to table the item(s) in dispute to the following SAC Meeting within 30 days to make a final decision based on that majority consensus of the Superintendents and then taken to the Administrative Unit's Board of Education for approval, if required.

## 13. RECORD RETENTION AND INSPECTION

All Participating Districts agree that they shall have access to and the right to examine, audit, excerpt, copy or transcribe any pertinent records pertaining to this Agreement. All records shall be kept and maintained by the Administrative Unit and made available during the entire term of this Agreement and for a period of not less than five (5) years after final payment pursuant to this Agreement.

## 14. SEVERABILITY/WAIVER

A. If any provision of this Agreement is determined to be illegal, unenforceable, or invalid, such provision shall in no way affect the validity of any other provision in this Agreement.

B. No waiver of any provision of this Agreement shall be deemed, or shall constitute, a waiver of any other provisions, whether or not similar, nor shall any such waiver constitute a continuing or subsequent waiver of the same provision. No waiver shall be binding unless executed in writing by the party making the waiver.

## 15. NONASSIGNABILITY

No party to this Agreement shall in any manner, directly or indirectly, by operation of law or otherwise, assign, transfer or encumber this Agreement or any portion hereof or any interest herein, in whole or in part, without the prior written consent of the other parties. If consent is not given by the parties to assign, transfer, or encumber this Agreement, such action shall be deemed automatically void. In addition, no party shall subcontract the work to be

performed pursuant to this Agreement without prior written approval of the other parties. The names and qualifications of subcontractors or others whom any party intends to employ, other than those identified, shall be submitted to the other parties for prior written approval by the Administrative Unit's Board of Education.

## 16. INTEGRATION

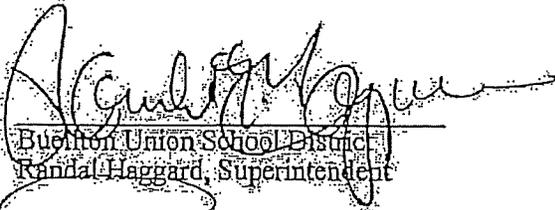
This Agreement is part of the Procedural Handbook of the Consortium and, along with the provisions contained in the Procedural Handbook, whether or not repeated and included herein, and as amended from time to time, contains the complete and final understanding of the parties' rights, duties and obligations with respect to the Consortium, and supersedes all prior Agreements, understanding and commitments, whether oral or written.

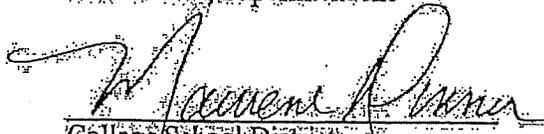
## 17. ATTORNEY'S FEES

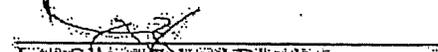
Should any party be required to file any legal action or claim to enforce any provision of this Agreement or resolve any dispute arising under or connected to this Agreement, each party shall bear its own attorney's fees and costs in bringing such an action; however any judgment or decree rendered in such a proceeding shall include an award of costs and attorney fees to the prevailing party.

IN WITNESS THEREOF, the parties hereto have caused this Agreement to be duly executed by their authorized officers thereunto duly authorized as set forth below, on this 12 day of October 2022.

  
Ballard School District  
Pam Renick, Superintendent

  
Burlington Union School District  
Randal Haggard, Superintendent

  
College School District  
Maureen Donner, Superintendent

  
Los Olivos School District  
Ray Vazquez, Superintendent

  
Santa Ynez Valley High School District  
Andrew Schwab, Superintendent

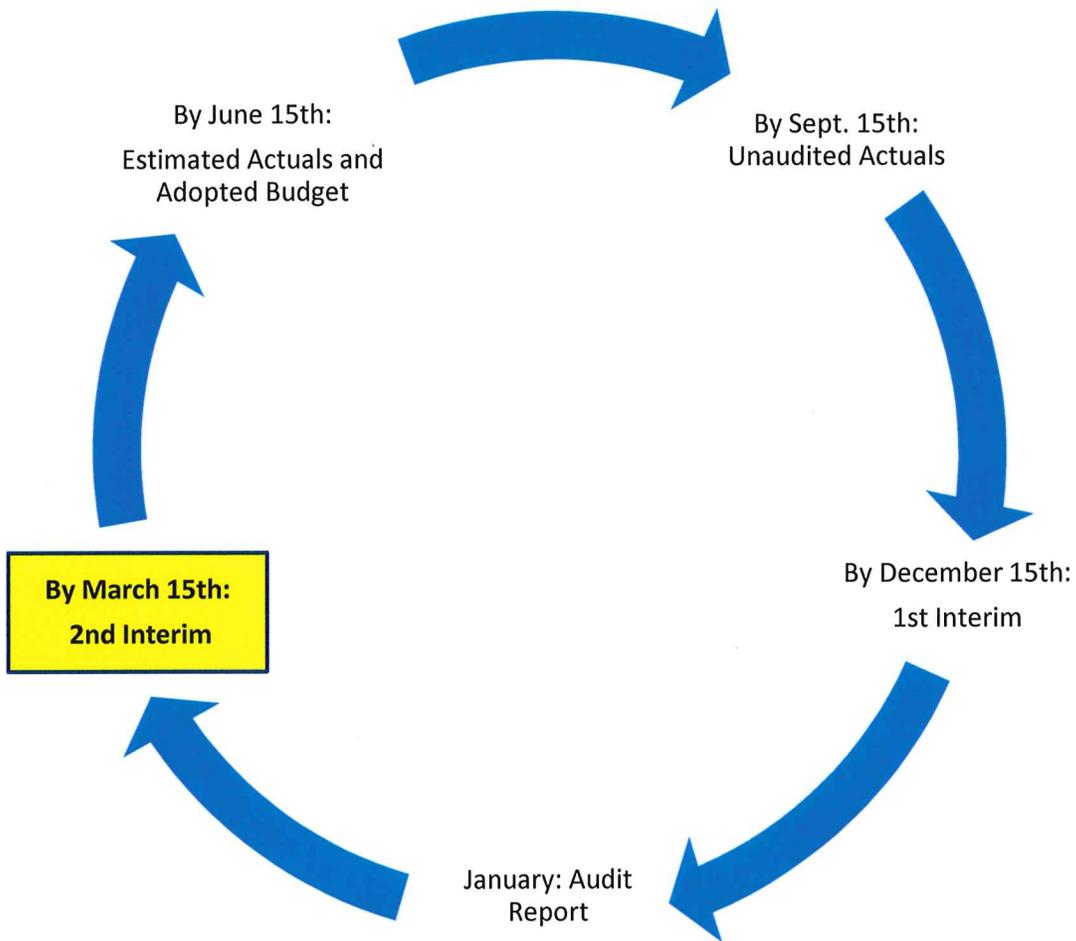
  
Solvang School District  
Sierra Loughridge, Superintendent

  
Vista Del Mar Union School District  
Bree Valla, Superintendent

# BALLARD SCHOOL DISTRICT

2425 SCHOOL STREET  
SOLVANG, CALIFORNIA 93463  
(805) 688-4812

## FY22/23 2nd Interim Report



# SAC Combined – Fund 01

(FY22/23 2nd Interim vs FY22/23 1<sup>st</sup> Interim Budget)

|   |           | 2022-23<br>2nd Interim<br>Budget | 2022-23<br>1st Interim<br>Budget | 2022-23<br>Variance | Notes  |
|---|-----------|----------------------------------|----------------------------------|---------------------|--|
| <b>A. REVENUES</b>  |           |                                  |                                  |                     |  |
| LCFF, Property Taxes  | 8010-8099 | 2,449,544                        | 2,450,566                        | (1,022)             | Decrease LCFF Revenue                              |
| Federal Sources   | 8100-8299 | 93,924                           | 184,953                          | (91,029)            | Decrease - One-time Funds (COVID/Grant)            |
| Other State Revenues  | 8300-8599 | 360,811                          | 359,331                          | 1,480               | Increase - One-time Funds (ELO Grant)              |
| Other Local Revenues  | 8600-8799 | 54,000                           | 54,000                           | -                   | Interest - No change                               |
| <b>TOTAL REVENUES</b>   |           | <b>2,958,279</b>                 | <b>3,048,850</b>                 | <b>(90,571)</b>     |  |
| <b>B. EXPENDITURES</b>  |           |                                  |                                  |                     |  |
| Certificated Salaries   | 1000-1999 | 1,041,797                        | 1,014,097                        | 27,700              | Increase - Learn. Recovery Bonus/Masters Stipend   |
| Classified Salaries   | 2000-2999 | 315,586                          | 277,678                          | 37,908              | Increase - Learn. Recovery Bonus/Longevity, Admin. |
| Employee Benefits   | 3000-3999 | 657,679                          | 646,825                          | 10,854              | Increase - Learn. Recovery Bonus                   |
| Books and Supplies  | 4000-4999 | 62,248                           | 37,580                           | 24,668              | Increase - Admin supplies/Lottery                  |
| Services, Other Operating Expenses  | 5000-5999 | 607,655                          | 519,453                          | 88,202              | Increase - Solvang MOU/ Utilities/IT/ELO Re-pmt    |
|   | 7100-7299 |                                  |                                  |                     |  |
| Other Outgo   | 7400-7499 | 157,548                          | 152,092                          | 5,456               | Increase - SPED services.                          |
| Other Outgo - Transfers of Indirect Costs   | 7300-7399 | 0                                | 0                                | -                   |  |
| <b>TOTAL EXPENDITURES</b>   |           | <b>2,842,514</b>                 | <b>2,647,724</b>                 | <b>194,789</b>      |  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES</b> |           |                                  |                                  |                     |  |
|   |           | 115,765                          | 401,126                          | <b>(285,360)</b>    |  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |           |                                  |                                  |                     |  |
| Interfund Transfers   |           |                                  |                                  | -                   |  |
| a) In   | 8910-8929 |                                  | 0                                | -                   |  |
| b) Out  | 7610-7629 |                                  | 0                                | -                   |  |
| Other Sources/Uses  |           | <b>(25,000)</b>                  | <b>(25,000)</b>                  | -                   |  |
| a) Sources  | 8930-8979 |                                  | 0                                | -                   |  |
| b) Uses   | 7630-7699 |                                  | 0                                | -                   |  |
| Contributions to Restricted Progra  | 8980-8999 | 0                                | 0                                | -                   |  |
|   |           |                                  | 0                                |                     |  |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>   |           | <b>(25,000)</b>                  | <b>(25,000)</b>                  | <b>0</b>            |  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |           |                                  |                                  |                     |  |
|   |           | 90,765                           | 376,126                          | <b>(285,360)</b>    |  |
| <b>Beginning Fund Balance</b>   |           | 866,377                          | 866,377                          | 0                   |  |
| <b>Ending Fund Balance</b>  |           | <b>957,142</b>                   | <b>1,242,502</b>                 | <b>(285,360)</b>    |  |

# FY22/23 22nd Interim Budget Summary

## Fund 01

|                     | FY22/23           | FY22/23               | FY22/23               | FY22/23              |
|---------------------|-------------------|-----------------------|-----------------------|----------------------|
| Fund 01             | Adopted<br>Budget | 1st Interim<br>Budget | 2nd Interim<br>Budget | Unaudited<br>Actuals |
| Beginning Balance   | 787,505           | 866,377               | 866,377               |                      |
| Revenue             | 2,580,451         | 3,048,850             | 2,958,279             |                      |
| Expenditures        | 2,626,210         | 2,647,724             | 2,842,514             |                      |
| Transfers Out       | -25,000           | -25,000               | -25,000               |                      |
| Ending Fund Balance | 716,746           | 1,242,502             | 957,142               |                      |

## Detail of Revenues/Expenditures

### Fund 01

| Ballard School District                |  |                     |   |
|--|--|---------------------|---|
| FY22/23 2nd Interim Budget Projections |  |                     |   |
|  | PROJECTED REVENUES                       |                     | Notes   |
| 1                                      | Property Tax                             | \$ 2,172,124        | Based on FY22/23 Actual Projections   |
| 2                                      | STATE - LCFF                             | \$ 277,420          | Based on FY22/23 Actual Projections   |
| 3                                      | Federal - Restricted:                    | \$ 93,924           | Includes COVID One-time COVID Funding   |
| 4                                      | State - Restricted:                      | \$ 335,523          | Includes COVID One-time COVID Funding/STRS On-behalf  |
| 5                                      | State Unrestricted:                      | \$ 25,288           | Includes Lottery and Mandated Block Grant   |
| 6                                      | Other Local Revenues:                    | \$ 54,000           | PTA, Interest Etc.  |
| <b>7</b>                               | <b>TOTAL REVENUES:</b>                   | <b>\$ 2,958,279</b> |   |
|  | PROJECTED EXPENDITURES                   |                     |   |
| 9                                      | Certificated Salaries                    | \$ 1,041,797        | Actual Salary Projections including a 2.5% Step/Column  |
| 10                                     | Classified Salaries                      | \$ 315,586          | Actual Salary Projections including a 2.5% Step/Column  |
| 11                                     | Employee Benefits                        | \$ 657,679          | STRS 19.1%, PERS 25.37%, Employee health participation, STRS On-behalf (State Restricted Revenue) |
| 12                                     | Books & Supplies                         | \$ 62,248           | Teacher/Classroom Supplies, Unrestricted Lottery  |
| 13                                     | Services                                 | \$ 607,655          | Solvang MOU, Audit, IT Support, Utilities   |
| 14                                     | Payments to JPA's                        | \$ 157,548          | Special Education Consortium, 20% Counselor   |
| <b>15</b>                              | <b>TOTAL EXPENDITURES:</b>               | <b>\$ 2,842,514</b> |   |
| 16                                     | Excess/Deficiency                        | \$ 115,765          | Revenues - Expenditures   |
| 17                                     | Interfund Transfer Out                   | \$ (25,000)         | Transfer to Fund 14, Deferred Maint.  |
| 18                                     | Net Increase/Decrease                    | \$ 90,765           | Net Increase/Decrease in Fund Balance   |
|  | 2022/23 Beginning Balance                | \$ 866,377          |   |
|  | <b>2022/232 Projected Ending Balance</b> | <b>\$ 957,142</b>   |   |

# Summary of One-time Grants & COVID Relief Funds

| Resource | Exp. Date | Grant / COVID Program Funding    | 100% Revenue Allocation | Notes                                 | 100% Projected Expenditure |
|----------|-----------|----------------------------------|-------------------------|---------------------------------------|----------------------------|
| 2600     | 6/30/23   | Expanded Learning Oppt. FY21/2   | \$ 50,000               | Drama/YMCA - Extended Learning        | \$ 50,000                  |
| 2600     | 6/30/24   | Expanded Learning Oppt. FY22/2   | \$ 50,000               | YMCA - Extended Learning              | \$ 50,000                  |
| 3010     | 6/30/22   | Title 1 FY21/22                  | \$ 15,269               | Title 1 Instruction                   | \$ 15,269                  |
| 3212     | 9/30/23   | ESSER II                         | \$ 43,720.00            | Nursing / Wash Stations               | \$ 10,560.00               |
|          |           |                                  |                         | Purchase Computers                    | \$ 14,097.00               |
|          |           |                                  |                         | PPE Supplies                          | \$ 4,380.00                |
|          |           |                                  |                         | IT Infrastructure/Services            | \$ 14,683.00               |
| 3213     | 9/30/23   | ESSER II - Learning Loss         | \$ 78,624               | Intervention Aide                     | \$ 13,091                  |
|          |           |                                  |                         | ARIES/PPE                             | \$ 7,158                   |
|          |           |                                  |                         | Special Education Cost                | \$ 58,375                  |
| 3214     | 9/30/24   | ESSER II - Learning Loss         | \$ 19,656               | Intervention Aide                     | \$ 7,131                   |
|          |           |                                  |                         | Parent Square                         | \$ 9,006                   |
|          |           |                                  |                         | Special Education                     | \$ 3,519                   |
| 3216     | 9/30/23   | ESSER II - In Person             | \$ 15,858               | TWIG/Certificated Tutor               | \$ 10,858                  |
|          |           |                                  |                         | Classified Health Tech                | \$ 5,000                   |
| 3217     | 9/30/23   | GEER II                          | \$ 3,640                | TWIG Science                          | \$ 3,640                   |
| 3218     | 9/30/24   | ESSER II - In Person             | \$ 10,338.00            | Certificated Interventionist          | \$ 10,338.00               |
| 3219     | 9/30/24   | ESSER III - Learning Loss        | \$ 17,821.00            | PPE, Covid Supplies, Misc.            | \$ 17,821.00               |
| 4035     | 6/30/22   | Title IIA - Staff Development    | \$ 3,296.00             | Software/Training Aeries              | \$ 3,296.00                |
| 4127     | TBD       | Title IV, Part A                 | \$ 10,000.00            | Compuvision /Student Tech             | \$ 10,000.00               |
| 5810     | 9/30/23   | SRSA - REAP FY20/21              | \$ 18,694.00            | CompuVision                           | \$ 18,694.00               |
| 5810     |           | SRSA - REAP FY22/23              | \$ 30,399.00            | Gambo                                 | \$ 30,399.00               |
| 6053     | 6/30/26   | UPK Planning & Implenentation    | \$ 26,947.00            | UPK Planning & Implementation         | \$ 26,947.00               |
| 6266     | 6/30/26   | Educator Effective               | \$ 31,647.00            | Certificated Training - TIPS/CPR/Safe | \$ 31,647.00               |
| 6300     | 6/30/23   | Restricted Lottery               | \$ 8,328.00             | Restricted Lottery                    | \$ 8,328.00                |
|          |           | Restricted Lottery carryover     | \$ 27,058.84            | Restricted Lottery carryover          | \$ 27,058.84               |
| 6547     |           | Early Intervention Pre-K         | \$ 26,947.00            | Pre-K Staffing                        | \$ 26,947.00               |
| 6762     |           | Arts Music Grant                 | \$ 80,475.00            | Arts / Music                          | \$ 80,475.00               |
| 7311     |           | Classified Empl. PDEV Grant      | \$ 971.00               | Classified Empl. PDEV Grant           | \$ 971.00                  |
| 7422     | 9/30/24   | Exp. Learning - In Person Instr. | \$ 59,539.00            | TWIG Science / Field Trips            | \$ 59,539.00               |
| 7425     | 9/30/24   | Exp. Learning Opportunity        | \$ 49,276.60            | Certificated Staff - Intervention     | \$ 49,276.60               |
| 7426     | 9/30/24   | Exp. Learning - Paraprofessional | \$ 10,770.40            | Certificated / Arts Outreach          | \$ 10,770.40               |
| 7435     |           | Learning Recovery Emergency G    | \$ 28,945.00            | Emergency Grant / SPED                | \$ 28,945.00               |
|          |           | <b>TOTAL</b>                     | <b>\$ 718,219.84</b>    |                                       | <b>\$ 718,219.36</b>       |

| Projected One-time Grants & COVID Revenues/Expenditures per Fiscal Year |            |           |            |            |           |            |
|---|------------|-----------|------------|------------|-----------|------------|
| Transaction   | Budget     | Actuals   | Actuals    | Projected  | Projected | Projected  |
|   | Total      | FY20/21   | FY21/22    | FY22/23    | FY23/24   | FY24/25    |
| Revenues  | \$ 718,219 | \$ 83,737 | \$ 153,306 | \$ 481,176 |           |            |
| Expenditures  | \$ 718,219 | \$ 29,928 | \$ 267,805 | \$ 272,005 | \$ 35,506 | \$ 112,975 |

**Ballard School District**  
**2-year Multi-Year Projections**  
**(FY22/23 2nd Interim, FY23/24 & FY24/25)**

| FY22/23 2nd Interim                             | FY22-23           | FY23-24             | FY24-25             | Notes                                 |
|---|-------------------|---------------------|---------------------|---------------------------------------|
| <b>Beginning Fund Balance</b>                   | <b>\$ 866,377</b> | <b>\$ 957,142</b>   | <b>\$ 698,388</b>   |                                       |
| <b>Fund 01 - Revenues and Transfers In</b>      |                   |                     |                     |                                       |
| LCFF Property Tax                               | 2,449,544         | \$ 2,501,945        | \$ 2,555,686        | Increase: 2.5% Property Tax           |
| Federal Sources                                 | 93,924            | \$ 22,993           | \$ -                | Decrease: Loss of Grant/COVID Funding |
| Other State Sources                             | 360,811           | \$ 154,276          | \$ 154,436          | Decrease: Grant/COVID Funding         |
| Other Local Sources                             | 54,000            | \$ 54,000           | \$ 54,000           | No Change                             |
| <b>TOTAL REVENUES</b>                           | <b>2,958,279</b>  | <b>\$ 2,733,215</b> | <b>\$ 2,764,122</b> |                                       |
| <b>Fund 01 - Expenditures and Transfers Out</b> |                   |                     |                     |                                       |
| Certificated Salaries                           | 1,041,797         | \$ 1,075,183        | \$ 1,090,638        | Increase Step/Column + 2.5% Salary    |
| Classified Salaries                             | 315,586           | \$ 320,542          | \$ 335,415          | Increase Step/Column + 2.5% Salary    |
| Employee Benefits                               | 657,679           | \$ 669,787          | \$ 685,509          | Increase STRS/PERS                    |
| Books and Supplies                              | 62,248            | \$ 47,248           | \$ 47,248           | Admin supplies/R-Lottery              |
| Services  | 607,655           | \$ 677,895          | \$ 590,922          | Solvang MOU, Utilities, IT Services   |
| Outgo/Transfers Out                             | 157,548           | \$ 176,315          | \$ 181,536          | SPED Services                         |
| Outgo/Transfers Out                             | 25,000            | \$ 25,000           | \$ 25,000           | Transfer to Fund 14                   |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,867,514</b>  | <b>\$ 2,991,969</b> | <b>\$ 2,956,268</b> |                                       |
| <b>Fund 01 - Surplus/Deficit</b>                |                   |                     |                     |                                       |
|   | <b>90,765</b>     | <b>\$ (258,754)</b> | <b>\$ (192,146)</b> |                                       |
| <b>ENDING FUND BALANC</b>                       | <b>\$ 957,142</b> | <b>\$ 698,388</b>   | <b>\$ 506,242</b>   |                                       |

## FY22/23 2nd Interim Budget Report Summary Funds 14, 17 and 25

|                           | FY22/23        | FY23/24     | FY23/24     | FY23/24           |
|---------------------------|----------------|-------------|-------------|-------------------|
| <b>Ending Balances</b>    | Adopted Budget | 1st Interim | 2nd Interim | Unaudited Actuals |
| Fund 14 - Deferred Maint. | 12,549         | 2,959       | 2,959       |                   |
| Fund 17 - Reserves        | 1,359,925      | 1,363,687   | 1,363,687   |                   |
| Fund 25 - Capital Fund    | 112,059        | 124,994     | 124,994     |                   |

### Detail of Revenues/Expenditures

| <b>Fund 14 - Deferred Maint</b>             | FY22/23 2nd Interim |
|---|---------------------|
| <b>PROJECTED REVENUES</b>                   | \$ -                |
| Budget Transfer from Fund 01                | \$ 25,000           |
| Interest                                    | \$ 30               |
| <b>TOTAL REVENUES</b>                       | <b>\$ 25,030</b>    |
| <b>PROJECTED EXPENDITURES</b>               |                     |
| Red School House / Partitions / Roof Repair | \$ 30,000           |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 30,000</b>    |
| <b>Excess/Deficiency</b>                    | \$ (4,970)          |
| 22/23 Beginning Balance                     | \$ 7,929            |
| <b>22/23 Projected Ending Fund Balance</b>  | <b>\$ 2,959</b>     |

| <b>Fund 17 - Special Reserve</b>           | FY22/23 2nd Interim |
|--|---------------------|
| <b>PROJECTED REVENUES</b>                  |                     |
| Interest                                   | \$ 5,500            |
| <b>TOTAL REVENUES</b>                      | <b>\$ 5,500</b>     |
| <b>PROJECTED EXPENDITURES</b>              | \$ -                |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ -</b>         |
| <b>Excess/Deficiency</b>                   | \$ 5,500            |
| 22/23 Beginning Balance                    | \$ 1,358,187        |
| <b>22/23 Projected Ending Fund Balance</b> | <b>\$ 1,363,687</b> |

| <b>Fund 25 - Capital</b>                   | FY22/23 2nd Interim |
|--|---------------------|
| <b>PROJECTED REVENUES</b>                  | \$ -                |
| Interest / Developer Fees                  | \$ 11,250           |
| <b>TOTAL REVENUES</b>                      | <b>\$ 11,250</b>    |
| <b>PROJECTED EXPENDITURES</b>              | \$ -                |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ -</b>         |
| <b>Excess/Deficiency</b>                   | \$ 11,250           |
| 22/23 Beginning Balance                    | \$ 113,744          |
| <b>22/23 Projected Ending Fund Balance</b> | <b>\$ 124,994</b>   |

# Ballard School District

## Cash Flow @ FY22/23 2<sup>nd</sup> Interim Budget

|                                  |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
|----------------------------------|----------------|----------------|-----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| <b>A. BEGINNING CASH</b>         | <b>744,301</b> | <b>723,578</b> | <b>717,589</b>  | <b>612,752</b> | <b>530,636</b> | <b>660,756</b>   | <b>1,166,607</b> | <b>1,001,269</b> | <b>747,176</b>   | <b>1,003,366</b> | <b>772,828</b>  | <b>579,249</b> |
| <b>B. RECEIPTS</b>               |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| LCFF Revenue Sources             |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| LCFF / Principal Apport.         | 41,613         | 41,613         | 48,514          | 41,613         | 0              | 6,901            | 16,646           | 22,000           | 22,000           | 22,000           | 22,000          | 17,956         |
| Property Tax                     | -2,717         |                |                 | 73,846         | 301,702        | 800,684          | 54,374           |                  | 500,000          |                  |                 | 418,800        |
| Federal Revenues                 | 20,801         | 68,106         | 92,648          | 8,145          | 40,355         | 1,300            |                  | 2,993            |                  | 9,000            | 9,694           | 57,804         |
| Other State Revenues             | 9,561          | 36,508         | 24,924          | 9,561          | 18,694         | 47,766           | -5,970           | 11,274           | 4,500            | 8,772            | 44,738          | 31,641         |
| Other Local Revenues             | 1,407          | -2,327         | 7,622           | 542            | 314            | 15,050           | 28,855           | 1,258            | 0                | 0                | 0               | 1,279          |
| <b>TOTAL RECEIPTS</b>            | <b>73,382</b>  | <b>4,971</b>   | <b>173,708</b>  | <b>133,707</b> | <b>280,355</b> | <b>871,701</b>   | <b>93,905</b>    | <b>37,525</b>    | <b>526,500</b>   | <b>39,772</b>    | <b>76,432</b>   | <b>527,479</b> |
| <b>C. DISBURSEMENTS</b>          |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| Certificated Salaries            | 12,536         | 13,407         | 102,745         | 97,617         | 97,667         | 107,667          | 110,642          | 99,125           | 99,125           | 99,125           | 99,125          | 103,018        |
| Classified Salaries              | 12,041         | 12,688         | 29,769          | 25,816         | 30,200         | 27,025           | 34,832           | 28,000           | 28,000           | 28,000           | 28,000          | 31,213         |
| Employee Benefits                | 13,641         | 14,054         | 54,884          | 48,839         | 50,078         | 51,838           | 53,386           | 73,500           | 73,500           | 73,500           | 73,500          | 76,960         |
| Books and Supplies               | 6,765          | 15,129         | 10,332          | 2,065          | 906            | 5,013            | 8,611            | 2,685            | 2,685            | 2,685            | 2,385           | 2,987          |
| Services                         | 24,591         | 14,793         | 104,583         | 23,901         | 20,837         | 119,808          | 28,961           | 54,000           | 54,000           | 54,000           | 54,000          | 54,181         |
| Other Outgo                      | -886           | 16,386         | 0               | 20,044         | 0              | 56,959           |                  | 13,000           | 13,000           | 13,000           | 13,000          | 13,045         |
| Interfund Transfers Outs         | 25,000         | 0              | 0               | 0              | 0              |                  | 0                |                  |                  |                  |                 |                |
| <b>TOTAL DISBURSEMENTS</b>       | <b>93,689</b>  | <b>86,457</b>  | <b>302,313</b>  | <b>218,281</b> | <b>199,689</b> | <b>368,309</b>   | <b>236,432</b>   | <b>270,310</b>   | <b>270,310</b>   | <b>270,310</b>   | <b>270,010</b>  | <b>281,404</b> |
| <b>D. BALANCE SHEET ITEMS</b>    |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| Assets and Deferred Outflows     |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| Accounts Receivable              | 27,715         | 102,397        |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| <b>SUBTOTAL ASSETS</b>           | <b>0</b>       | <b>27,715</b>  | <b>102,397</b>  | <b>0</b>       | <b>0</b>       | <b>46,996</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>0</b>       |
| Liabilities and Deferred Inflows |                |                |                 |                |                |                  |                  |                  |                  |                  |                 |                |
| Accounts Payable                 | -28,132        | -26,901        | 23,767          | 2,459          | 2,459          | 2,459            | -22,810          | -21,308          |                  |                  |                 |                |
| <b>SUBTOTAL LIABILITIES</b>      | <b>0</b>       | <b>-28,132</b> | <b>-26,901</b>  | <b>23,767</b>  | <b>2,459</b>   | <b>2,459</b>     | <b>-22,810</b>   | <b>-21,308</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>0</b>       |
| <b>E. NET INCREASE/DECREASE</b>  | <b>-20,723</b> | <b>-5,989</b>  | <b>-104,837</b> | <b>-82,116</b> | <b>130,121</b> | <b>505,850</b>   | <b>-165,338</b>  | <b>-254,093</b>  | <b>256,190</b>   | <b>-230,538</b>  | <b>-193,579</b> | <b>246,075</b> |
| <b>F. ENDING CASH</b>            | <b>723,578</b> | <b>717,589</b> | <b>612,752</b>  | <b>530,636</b> | <b>660,756</b> | <b>1,166,607</b> | <b>1,001,269</b> | <b>747,176</b>   | <b>1,003,366</b> | <b>772,828</b>   | <b>579,249</b>  | <b>825,324</b> |

# **Fund 01 – Combined**

**(restricted/unrestricted)**

**FY2022/23 2<sup>nd</sup> Interim Budget**

**vs.**

**FY2022/23 1<sup>st</sup> Interim Budget**

2022-23 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 2,291,986.00        | 2,450,566.00                        | 1,424,788.47        | 2,449,544.00              | (1,022.00)                 | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 42,734.45           | 184,953.00                          | 14,433.01           | 93,924.03                 | (91,028.97)                | -49.2%                  |
| 3) Other State Revenue  |                | 8300-8599              | 191,741.00          | 359,331.00                          | 141,045.22          | 360,811.00                | 1,480.00                   | 0.4%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 53,990.00           | 54,000.00                           | 51,462.90           | 54,000.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                        | 2,580,451.45        | 3,048,850.00                        | 1,631,729.60        | 2,958,279.03              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 1,013,494.12        | 1,014,096.90                        | 542,279.02          | 1,041,797.28              | (27,700.38)                | -2.7%                   |
| 2) Classified Salaries  |                | 2000-2999              | 306,093.27          | 277,677.50                          | 172,372.83          | 315,585.51                | (37,908.01)                | -13.7%                  |
| 3) Employee Benefits  |                | 3000-3999              | 585,647.28          | 646,825.20                          | 286,719.67          | 657,679.49                | (10,854.29)                | -1.7%                   |
| 4) Books and Supplies   |                | 4000-4999              | 74,228.84           | 37,580.00                           | 48,821.19           | 62,248.24                 | (24,668.24)                | -65.6%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 486,225.61          | 519,452.84                          | 337,473.89          | 607,655.29                | (88,202.45)                | -17.0%                  |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 160,521.00          | 152,092.00                          | 92,503.00           | 157,548.00                | (5,456.00)                 | -3.6%                   |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                        | 2,626,210.12        | 2,647,724.44                        | 1,480,169.60        | 2,842,513.81              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (45,758.67)         | 401,125.56                          | 151,560.00          | 115,765.22                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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              | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 | 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  |                |                        | (25,000.00)         | (25,000.00)                         | (25,000.00)         | (25,000.00)               |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (70,758.67)         | 376,125.56                          | 126,560.00          | 90,765.22                 |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 787,505.19          | 866,376.73                          |                     | 866,376.73                | 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)   |                |                        | 787,505.19          | 866,376.73                          |                     | 866,376.73                |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 787,505.19          | 866,376.73                          |                     | 866,376.73                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 716,746.52          | 1,242,502.29                        |                     | 957,141.95                |                            |                         |
| Components of Ending Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                        |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items  |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                | 9740         | 16,818.25           | 291,731.25                          |                     | 115,299.25                |                            |                         |
| 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         | 699,928.27          | 950,771.04                          |                     | 841,842.70                |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 277,420.00          | 277,420.00                          | 183,098.00          | 277,420.00                | 0.00                       | 0.0%                    |
| Education Protection Account State Aid - Current Year  |                | 8012         | 28,339.00           | 26,458.00                           | 13,802.00           | 25,436.00                 | (1,022.00)                 | -3.9%                   |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                 |                | 8021         | 7,674.00            | 7,576.00                            | 3,771.54            | 7,576.00                  | 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         | 1,909,562.00        | 2,058,020.00                        | 1,144,501.63        | 2,058,020.00              | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                   |                | 8042         | 65,721.00           | 72,471.00                           | 72,039.76           | 72,471.00                 | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                     |                | 8043         | 3,270.00            | 8,621.00                            | 7,575.54            | 8,621.00                  | 0.00                       | 0.0%                    |
| Supplemental Taxes                                     |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                         |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |                |              | 2,291,986.00        | 2,450,566.00                        | 1,424,788.47        | 2,449,544.00              | (1,022.00)                 | 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                                    |                |              | 2,291,986.00        | 2,450,566.00                        | 1,424,788.47        | 2,449,544.00              | (1,022.00)                 | 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>FEDERAL REVENUE</b>                             |  |              |                     |                                     |                     |                           |                            |                         |
| 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                      | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants             |  | 8182         | 0.00                | 0.00                                | 0.00                | 0.00                      | 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues from Federal Sources         |  | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title I, Part A, Basic                             | 3010   | 8290         | 15,176.00           | 0.00                                | (2,993.45)          | 0.00                      | 0.00                       | 0.0%                    |
| Title I, Part D, Local Delinquent Programs         | 3025   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title II, Part A, Supporting Effective Instruction | 4035   | 8290         | 0.00                | 0.00                                | (53.00)             | 0.00                      | 0.00                       | 0.0%                    |
| Title III, Part A, Immigrant Student Program       | 4201   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title III, Part A, English Learner Program         | 4203   | 8290         | 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         | 0.00                | 5,000.00                            | 2,500.00            | 10,000.00                 | 5,000.00                   | 100.0%                  |
| 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         | 27,558.45           | 179,953.00                          | 14,979.46           | 83,924.03                 | (96,028.97)                | -53.4%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>42,734.45</b>    | <b>184,953.00</b>                   | <b>14,433.01</b>    | <b>93,924.03</b>          | <b>(91,028.97)</b>         | <b>-49.2%</b>           |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                         |
| 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         | 4,335.00            | 4,158.00                            | 4,221.00            | 4,158.00                  | 0.00                       | 0.0%                    |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 30,720.00           | 29,458.00                           | 6,769.22            | 29,458.00                 | 0.00                       | 0.0%                    |
| Tax Relief Subventions                             |  |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                          |  |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                             |  | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Subventions/In-Lieu Taxes                             |                  | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues from State Sources                    |                  | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| After School Education and Safety (ASES)                    | 6010             | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Charter School Facility Grant                               | 6030             | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Career Technical Education Incentive Grant Program          | 6387             | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695 | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| California Clean Energy Jobs Act                            | 6230             | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Specialized Secondary                                       | 7370             | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| American Indian Early Childhood Education                   | 7210             | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                     | All Other        | 8590         | 156,686.00          | 325,715.00                          | 130,055.00          | 327,195.00                | 1,480.00                   | 0.5%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>191,741.00</b>   | <b>359,331.00</b>                   | <b>141,045.22</b>   | <b>360,811.00</b>         | <b>1,480.00</b>            | <b>0.4%</b>             |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                     |                                     |                     |                           |                            |                         |
| 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         | 3,990.00            | 4,000.00                            | 2,679.42            | 4,000.00                  | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                  | 8662         | 0.00                | 0.00                                | 25,269.01           | 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%                    |

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues From Local Sources               |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Local Revenue                                |                | 8699         | 50,000.00           | 50,000.00                           | 23,514.47           | 50,000.00                 | 0.00                       | 0.0%                    |
| 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                      |                |              | <b>53,990.00</b>    | <b>54,000.00</b>                    | <b>51,462.90</b>    | <b>54,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, REVENUES</b>                                 |                |              | <b>2,580,451.45</b> | <b>3,048,850.00</b>                 | <b>1,631,729.60</b> | <b>2,958,279.03</b>       | <b>(90,570.97)</b>         | <b>-3.0%</b>            |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 868,494.04          | 859,249.62                          | 447,838.98          | 882,950.04                | (23,700.42)                | -2.8%                   |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 145,000.08          | 154,847.28                          | 94,440.04           | 158,847.24                | (3,999.96)                 | -2.6%                   |
| Other Certificated Salaries                            |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>1,013,494.12</b> | <b>1,014,096.90</b>                 | <b>542,279.02</b>   | <b>1,041,797.28</b>       | <b>(27,700.38)</b>         | <b>-2.7%</b>            |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 159,619.19          | 104,580.51                          | 67,436.18           | 121,639.82                | (17,059.31)                | -16.3%                  |
| Classified Support Salaries                            |                | 2200         | 75,885.08           | 76,747.10                           | 48,108.17           | 80,893.63                 | (4,146.53)                 | -5.4%                   |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 70,589.00           | 96,349.89                           | 56,828.48           | 113,052.06                | (16,702.17)                | -17.3%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>306,093.27</b>   | <b>277,677.50</b>                   | <b>172,372.83</b>   | <b>315,585.51</b>         | <b>(37,908.01)</b>         | <b>-13.7%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 270,535.19          | 312,158.24                          | 101,431.01          | 316,014.53                | (3,856.29)                 | -1.2%                   |
| PERS   |                | 3201-3202    | 41,206.49           | 44,809.94                           | 26,630.59           | 49,211.30                 | (4,401.36)                 | -9.8%                   |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 35,078.88           | 35,085.94                           | 20,090.53           | 37,391.16                 | (2,305.22)                 | -6.6%                   |
| Health and Welfare Benefits                            |                | 3401-3402    | 222,097.92          | 238,032.22                          | 129,282.31          | 237,532.22                | 500.00                     | 0.2%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 6,351.10            | 6,337.65                            | 3,525.15            | 6,644.96                  | (307.31)                   | -4.8%                   |
| Workers' Compensation                                  |                | 3601-3602    | 10,377.70           | 10,401.21                           | 5,760.08            | 10,885.32                 | (484.11)                   | -4.7%                   |
| OPEB, Allocated  |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

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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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | 585,647.28          | 646,825.20                          | 286,719.67          | 657,679.49                | (10,854.29)                | -1.7%                   |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 37,816.84           | 0.00                                | 0.00                | 15,000.00                 | (15,000.00)                | New                     |
| Materials and Supplies  |                | 4300         | 36,412.00           | 37,580.00                           | 48,821.19           | 47,248.24                 | (9,668.24)                 | -25.7%                  |
| 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%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | 74,228.84           | 37,580.00                           | 48,821.19           | 62,248.24                 | (24,668.24)                | -65.6%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 170,000.00          | 130,000.00                          | 73,570.00           | 150,000.00                | (20,000.00)                | -15.4%                  |
| Travel and Conferences  |                | 5200         | 2,400.00            | 2,490.00                            | 1,937.92            | 2,760.00                  | (270.00)                   | -10.8%                  |
| Dues and Memberships  |                | 5300         | 4,700.00            | 4,700.00                            | 5,585.00            | 5,625.00                  | (925.00)                   | -19.7%                  |
| Insurance   |                | 5400-5450    | 15,000.00           | 15,000.00                           | 14,625.31           | 15,000.00                 | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 45,560.00           | 45,560.00                           | 31,339.96           | 51,560.00                 | (6,000.00)                 | -13.2%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 20,410.00           | 20,410.00                           | 11,658.30           | 23,070.00                 | (2,660.00)                 | -13.0%                  |
| 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         | 221,555.61          | 294,692.84                          | 192,680.86          | 345,840.29                | (51,147.45)                | -17.4%                  |
| Communications  |                | 5900         | 6,600.00            | 6,600.00                            | 6,076.54            | 13,800.00                 | (7,200.00)                 | -109.1%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 486,225.61          | 519,452.84                          | 337,473.89          | 607,655.29                | (88,202.45)                | -17.0%                  |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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         | 160,521.00          | 152,092.00                          | 92,503.00           | 157,548.00                | (5,456.00)                 | -3.6%                   |
| Transfers of Pass-Through Revenues  |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools   |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

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|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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)    |                |              | 160,521.00          | 152,092.00                          | 92,503.00           | 157,548.00                | (5,456.00)                 | -3.6%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, EXPENDITURES</b>                                    |                |              | <b>2,626,210.12</b> | <b>2,647,724.44</b>                 | <b>1,480,169.60</b> | <b>2,842,513.81</b>       | <b>(194,789.37)</b>        | <b>-7.4%</b>            |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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         | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

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| <b>Other Sources</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs                |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>Long-Term Debt Proceeds</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| All Other Financing Sources                                    |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>                                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | (25,000.00)         | (25,000.00)                         | (25,000.00)         | (25,000.00)               | 0.00                       | 0.0%                    |

# **Fund 14**

# **Deferred Maintenance**

**FY2022/23 2<sup>nd</sup> Interim Budget**

**vs.**

**FY2022/23 1<sup>st</sup> Interim Budget**

| 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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 30.00               | 30.00                               | 345.58              | 30.00                     | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 30.00               | 30.00                               | 345.58              | 30.00                     |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 20,000.00           | 20,000.00                           | 29,333.81           | 30,000.00                 | (10,000.00)                | -50.0%                  |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 20,000.00           | 20,000.00                           | 29,333.81           | 30,000.00                 |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (19,970.00)         | (19,970.00)                         | (28,988.23)         | (29,970.00)               |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 | 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  |                |                     | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 5,030.00            | 5,030.00                            | (3,988.23)          | (4,970.00)                |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 7,518.60            | 7,929.18                            |                     | 7,929.18                  | 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)   |                |                     | 7,518.60            | 7,929.18                            |                     | 7,929.18                  |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 7,518.60            | 7,929.18                            |                     | 7,929.18                  |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 12,548.60           | 12,959.18                           |                     | 2,959.18                  |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements                                  |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780         | 12,548.60           | 12,959.18                           |                     | 2,959.18                  |                            |                         |
| e) Unassigned/Unappropriated                                |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                          |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                            |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers  |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers - Current Year                               |                | 8091         | 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%                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| All Other State Revenue                                     |                | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Sales   |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest  |                | 8660         | 30.00               | 30.00                               | 76.85               | 30.00                     | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                | 0.00                                | 268.73              | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                     |                | 8699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 30.00               | 30.00                               | 345.58              | 30.00                     | 0.00                       | 0.0%                    |
| TOTAL, REVENUES   |                |              | 30.00               | 30.00                               | 345.58              | 30.00                     |                            |                         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 20,000.00           | 20,000.00                           | 29,333.81           | 30,000.00                 | (10,000.00)                | -50.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 20,000.00           | 20,000.00                           | 29,333.81           | 30,000.00                 | (10,000.00)                | -50.0%                  |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement                                       |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest                                     |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                              |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES   |                |              | 20,000.00           | 20,000.00                           | 29,333.81           | 30,000.00                 |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                     |                | 8919         | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds                                     |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Leases  |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description                            | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Contributions from Restricted Revenues |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES    |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)                    |                |              | 25,000.00           | 25,000.00                           | 25,000.00           | 25,000.00                 |                            |                         |

# **Fund 17**

# **Special Reserve**

**FY2022/23 2<sup>nd</sup> Interim Budget**

**vs.**

**FY2022/23 1<sup>st</sup> Interim Budget**

| 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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 5,500.00            | 5,500.00                            | 55,618.06           | 5,500.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 5,500.00            | 5,500.00                            | 55,618.06           | 5,500.00                  |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 5,500.00            | 5,500.00                            | 55,618.06           | 5,500.00                  |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 5,500.00            | 5,500.00                            | 55,618.06           | 5,500.00                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 1,354,424.95        | 1,358,186.69                        |                     | 1,358,186.69              | 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)   |                |                     | 1,354,424.95        | 1,358,186.69                        |                     | 1,358,186.69              |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 1,354,424.95        | 1,358,186.69                        |                     | 1,358,186.69              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 1,359,924.95        | 1,363,686.69                        |                     | 1,363,686.69              |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements                                   |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                           |                | 9789         | 1,359,924.95        | 1,363,686.69                        |                     | 1,363,686.69              |                            |                         |
| Unassigned/Unappropriated Amount                             |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 5,500.00            | 5,500.00                            | 9,507.62            | 5,500.00                  | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                | 0.00                                | 46,110.44           | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 5,500.00            | 5,500.00                            | 55,618.06           | 5,500.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                       |                |              | 5,500.00            | 5,500.00                            | 55,618.06           | 5,500.00                  |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund/CSSF                                      |                | 8912         | 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| To: General Fund/CSSF  |                | 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%                    |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                   |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

# **Fund 25**

# **Capital Facilities Fund**

**FY2022/23 2<sup>nd</sup> Interim Budget**

**vs.**

**FY2022/23 1<sup>st</sup> Interim Budget**

| 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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 11,250.00           | 11,250.00                           | 5,354.42            | 11,250.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 11,250.00           | 11,250.00                           | 5,354.42            | 11,250.00                 |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 11,250.00           | 11,250.00                           | 5,354.42            | 11,250.00                 |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 11,250.00           | 11,250.00                           | 5,354.42            | 11,250.00                 |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 100,808.83          | 113,743.86                          |                     | 113,743.86                | 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)   |                |                     | 100,808.83          | 113,743.86                          |                     | 113,743.86                |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 100,808.83          | 113,743.86                          |                     | 113,743.86                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 112,058.83          | 124,993.86                          |                     | 124,993.86                |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Legally Restricted Balance   |                | 9740                | 109,707.50          | 123,789.53                          |                     | 123,789.53                |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements                                  |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780         | 2,351.33            | 1,204.33                            |                     | 1,204.33                  |                            |                         |
| e) Unassigned/Unappropriated                                |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                          |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                            |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Tax Relief Subventions                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                      |                | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                             |                | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                     |                | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| Interest  |                | 8660         | 1,250.00            | 1,250.00                            | 321.34              | 1,250.00                  | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                | 0.00                                | 3,646.63            | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts  |                |              |                     |                                     |                     |                           |                            |                         |
| Mitigation/Developer Fees                                   |                | 8681         | 10,000.00           | 10,000.00                           | 1,386.45            | 10,000.00                 | 0.00                       | 0.0%                    |
| Other Local Revenue   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                     |                | 8699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 11,250.00           | 11,250.00                           | 5,354.42            | 11,250.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                      |                |              | 11,250.00           | 11,250.00                           | 5,354.42            | 11,250.00                 |                            |                         |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |

| 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, CLASSIFIED SALARIES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance  |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation   |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment  |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| TOTAL, CAPITAL OUTLAY   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |

| 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, OTHER OUTGO (excluding Transfers of Indirect Costs)   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Sale/Lease-Purchase of Land/Buildings          |                | 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%                    |
| 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES                          |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| (a - b + c - d + e)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

Pam Rennick  
Superintendent/Principal

# BALLARD SCHOOL DISTRICT

2425 SCHOOL STREET  
SOLVANG, CALIFORNIA 93463  
(805) 688-4812

GOVERNING BOARD:  
Tracey Cassidy  
Christina L. Kazali  
Stephen R. Jacobs

# SAC Report

**FY2022/23 2<sup>nd</sup> Interim Budget**

**vs.**

**FY2022/23 1<sup>st</sup> Interim Budget**

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: \_\_\_\_\_ 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: Pam Rennick Telephone: (805) 688-4812  
Title: Superintendent/Principal E-mail: \_\_\_\_\_

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS             |  |  | Met | Not Met |
|------------------------------------|--|--|-----|---------|
| 1                                  | Average Daily Attendance                             | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.   | X   |         |
| CRITERIA AND STANDARDS (continued) |  |  | Met | Not Met |
| 2                                  | Enrollment   | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.   |     | X       |
| 3                                  | ADA to Enrollment                                    | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.  |     | X       |
| 4                                  | Local Control Funding Formula (LCFF) Revenue         | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.   |     | X       |
| 5                                  | Salaries and Benefits                                | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than five percent since first interim.                             | 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).                               |     | X       |
| 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   |         |
| 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   |               |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |   |   |     | <b>No Yes</b> |
| 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 (2021-22) 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?  | X   |               |
| 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 |               |
|   |   | • 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   |               |
| <b>ADDITIONAL FISCAL INDICATORS</b>         |   |   |     | <b>No Yes</b> |
| 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   |               |