

**BOARD OF TRUSTEES AGENDA**

**Tuesday, December 12, 2023**

**Library**

**5:30 p.m. – Regular Session**

*Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the District can be inspected at the above address during normal business hours. Individuals who require special accommodations including, but not limited to, American Sign Language interpreter, accessible seating or documentation in accessible formats should contact the superintendent or designee within a reasonable time before the meeting date. Board agendas can be found on the district's website at [www.blochmanusd.org](http://www.blochmanusd.org).*

**Governing Board Members**

Shannon Clay, President

Kelly Salas-Ernst, Clerk

Thomas Gibbons, Trustee

Daniella Pearce, Trustee

Jeania Reasner, Trustee

**I. PUBLIC SESSION: 5:30 p.m. Call to Order and Flag Salute**

**II. Welcome Guests**

**III. Reports**

**A. Charter School Reports**

i. Family Partnership Charter School

ii. Trivium Charter School

iii. Trivium Charter School: Adventure

iv. Trivium Charter School: Voyage

**B. Teacher Reports**

**C. Superintendent/Principal's Report**

**IV. ITEMS SCHEDULED FOR INFORMATION**

**A. Facilities update**

**B. Facilities use - none**

**V. ITEMS SCHEDULED FOR DISCUSSION - none.**

**VI. CONSENT AGENDA ITEMS**

**A. Approval of Minutes**

i. Minutes of November 14, 2023 Regular Meeting

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**B. Approval of Monthly Warrants – November 2023**

i. Commercial Warrants	\$114,746.08
ii. Payroll	\$209,296.71
iii. Revolving Fund	\$ 0.00
<b>TOTAL</b>	<b>\$324,042.79</b>

**IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**C. Approval of Trivium Charter Schools 2022/23 audit report**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve Trivium Charter Schools 2022/23 audit report as presented:**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**VII. ITEMS SCHEDULED FOR ACTION**

**A. Approval of the Governing Board meeting schedule for 2024**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the 2024 Governing Board meeting schedule as presented:**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**B. Election of the 2024 School Board President.**

**\*\*\*The Board elects \_\_\_\_\_ as the 2024 School Board President.**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**C. Election of the 2024 School Board Clerk/Secretary**

**\*\*\*The Board elects \_\_\_\_\_ as the 2024 School Board Clerk/Secretary.**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**D. Election of the 2024 School Board Representative to the County Committee on School District Organization.**

**\*\*\*The Board elects \_\_\_\_\_ as the 2024 School Board Representative to the County Committee on School District Organization.**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**E. Approval of district personnel for Release of Commercial and Payroll warrants:**

- i. Doug Brown, Superintendent**
- ii. Nancy Shafer, Interim Business Manager**
- iii. Deanna Barnes, Accounting Assistant II**
- iv. Kimberly Troeger, School Secretary**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the district personnel for release of commercial and payroll warrants as presented:**

MOVED:  
VOTE:  
Shannon Clay:  
Daniella Pearce:  
Thomas Gibbons:

SECOND:  
  
Jeania Reasner:  
Kelly Salas-Ernst:

---

**F. Approval of the district personnel to act as District Agents:**

- i. Doug Brown, Superintendent**
- ii. Nancy Shafer, Interim Business Manager**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the district personnel to act at district agents as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**G. Approval of the Resolution of the Governing Board Delegating the Authority to Make Cash and Budget Transfers.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the Resolution Delegating the Authority to Make Cash and Budget Transfers as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**H. Approval of Benjamin Foxen Elementary School November 2023 Attendance Report.**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the Benjamin Foxen Elementary School November 2023 Attendance Report as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**I. Approval of Blochman Union School District's 2022/2023 audit report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2022/2023 audit report as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**J. Approval of the Blochman Union School District's 2023/2024 Comprehensive School Safety Plan.**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the Blochman Union School District's 2023/2024 Comprehensive School Safety Plan as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**K. Approval of revised board policies:**

- a. BP0410; BP1312.2; AR1312.2; E1312.2-E1; BP 1312.3; AR 1312.3; AR1312.4; E(1)1312.4; E(2)1312.4; BP5145.3; BP6143; AR6143; BP6161.1; AR6161.1; E(1)6161.1; BP6161.11; BP6163.1**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the revised board policies as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**L. Approval of Blochman Union School District's 2023/2024 First Interim report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2023/2024 First Interim report as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**M. Approval of donations:**

- a. Golden State Water Company; \$300; to purchase food gift cards for students**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

---

**VIII. PUBLIC COMMENTS**

**PUBLIC COMMENTS ARE WELCOME**

The Blochman Union School District will receive public comments about items not appearing on today's agenda, as well as other matters within the subject matter jurisdiction of the Board. All such comments will be received during the Public Comments section of the agenda. Individuals who address the Board are limited to three (3) minutes to speak on any item and a total of 10 minutes on all items for their presentation. The Board may limit the total time for all public comment to 30 minutes. Persons needing additional time are requested to submit the information in writing.

For comments concerning matters not on the agenda, open meeting laws and fairness to other residents who may have an interest in your topic prohibit the Board from taking action or engaging in extended discussion of your concerns. The Board may direct staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

**IX. MISCELLANEOUS AGENDA ITEMS**

- A. Items Proposed for Future Action or Discussion**
- B. Blochman Union School District Board Member Items**
- C. Items not on the Agenda**
- D. The next regular board meeting will be held on January 9, 2024, open session at 5:30 p.m., Library.**

**X. CLOSED SESSION: The board will consider and may act on the following items during closed session:**

- A. Certificated and Classified Personnel Actions**
  - i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.**
  - ii. Liability claim pursuant to California Government Code Section 54956.95**
    - a. Claimant: EG**
    - b. Name of agency claimed against: Blochman Union School District**

**XI. RECONVENE IN OPEN SESSION**

- A. Report of action taken during closed session.**

**XII. Adjourn**

**TIME:** \_\_\_\_\_

**MOVED:**

**VOTE:**

**Shannon Clay:**

**Daniella Pearce:**

**Thomas Gibbons:**

**SECOND:**

**Jeania Reasner:**

**Kelly Salas-Ernst:**



VI – A

---



**BOARD OF TRUSTEES MINUTES**

**Tuesday, November 14, 2023**

**Library**

**5:30 p.m. – Regular Session**

A regular meeting of the Board of Education of the Blochman Union School District was held at the Benjamin Foxen Elementary School Library on November 14, 2023.

Members present: Shannon Clay, Jeania Reasner, Kelly Salas-Ernst. Absent: Thomas Gibbons, Daniella Pearce.

- I. PUBLIC SESSION: Mrs. Clay called the meeting to order at 5:30 p.m., led the flag salute, and welcomed guests.**

**II. Reports**

**A. Charter School Reports**

- i. **Family Partnership Charter School** – none.
- ii. **Trivium Charter Schools** – Trisha Vais reported that their administration team recently attended two charter school conferences which were very informative. The A+ conference is for non-classroom based charter schools. There were representatives from about 90 charter schools in attendance. Current enrollment is approximately 900 students. They hosted a laser tag event last Friday that was well attended and very fun.

**B. Teacher Reports** – none.

- C. Superintendent/Principal's Report** – Mr. Brown reported that current enrollment is 196. The Halloween Carnival was a huge success and well attended by parents. Thank you to Mrs. Arkinson for organizing this event. Students in grades 6 – 8 went on a field trip to the San Luis Obispo Museum and Mission. Last week was the end of the trimester and report cards will go home this week. Basketball practice has begun. We still need a few more participants for the girls' team. The cafeteria staff has been doing a great job. October breakfast participation is up 40% over last year and lunch participation is up 16.5%. The students are enjoying the food. Also, thank you to our teachers for doing a great job. Christmas break starts December 18<sup>th</sup>, and we will return on January 8<sup>th</sup>.

**III. ITEMS SCHEDULED FOR INFORMATION**

**A. Facilities use** – none

**IV. ITEMS SCHEDULED FOR DISCUSSION**

- A. Facilities update** – Mr. Brown reported that general, ongoing maintenance was performed during the month of October.

- B. Electrical Distribution System Assessment** – The board reviewed the electrical assessment provided by the electrical engineer hired by 19-6 Architects on the district's



behalf. The board agreed that due to the age of the existing electrical system, we should go ahead and implement the recommendations in this report.

**C. Local Control and Accountability Plan (LCAP)** – The board reviewed the current LCAP goals. Mrs. Clay emphasized that the board is interested in art programs.

**V. CONSENT AGENDA ITEMS**

**A. Approval of Minutes**

**i. Minutes of October 10, 2023 Regular Meeting**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

<b>MOVED:</b>	<b>Jeania Reasner</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Absent</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

**B. Approval of Monthly Warrants – October, 2023**

<b>i. Commercial Warrants</b>	<b>\$ 418,355.02</b>
<b>ii. Payroll</b>	<b>\$ 104,888.51</b>
<b>iii. Revolving Fund</b>	<b>\$ 100.00</b>
<b>TOTAL</b>	<b>\$ 523,343.53</b>

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Jeania Reasner</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Absent</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

**VI. ITEMS SCHEDULED FOR ACTION**

**A. Approval of Benjamin Foxen Elementary School October 2023 Attendance Report**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the Benjamin Foxen Elementary School October 2023 Attendance Report as presented:**

<b>MOVED:</b>	<b>Jeania Reasner</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Absent</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

**B. Approval of the Blochman Union School District's 2023/2024 Comprehensive School Safety Plan.**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the Blochman Union School District's 2023/2024 Comprehensive School Safety Plan as presented:**

<b>MOVED:</b>	<b>Jeania Reasner</b>	<b>SECOND:</b>	<b>Shannon Clay</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Absent</b>	<b>Kelly Salas-Ernst:</b>	<b>Nay</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

**The motion failed and the item will be placed on the December board agenda.**

---

**C. Approval of the 2022/2023 Blochman Union School District Annual and Five-Year Developer Fee report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the 2022/2023 Annual and Five-Year Developer Fee report as presented:**

<b>MOVED:</b>	<b>Jeania Reasner</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Absent</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

**The motion failed and the item will be placed on the December board agenda.**

---

**D. Approval of revised board policies:**

- i. BP0410; BP1312.2; AR1312.2; E1312.2-E1; BP 1312.3; AR 1312.3; AR1312.4; E(1)1312.4; E(2)1312.4; BP5145.3; BP6143; AR6143; BP6161.1; AR6161.1; E(1)6161.1; BP6161.11; BP6163.1**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve revised board policies as presented:**

<b>MOVED:</b>	<b>Jeania Reasner</b>	<b>SECOND:</b>	<b>Shannon Clay</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Absent</b>	<b>Kelly Salas-Ernst:</b>	<b>Nay</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

**The motion failed and the item will be placed on the December board agenda.**

---

**E. Approval of the Santa Barbara SIPE District Personnel to Fulfill Positions.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the Santa Barbara SIPE District Personnel to Fulfill Positions as presented:**

<b>MOVED:</b>	Kelly Salas-Ernst	<b>SECOND:</b>	Jeania Reasner
<b>VOTE:</b>			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

---

**F. Approval of Resolution 2023-11-14 and Notice of Completion for the MUR and School Renovation Phase I completion.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve Resolution 2023-11-14 and Notice of Completion for the MUR and School Renovation Phase I as presented:**

<b>MOVED:</b>	Jeania Reasner	<b>SECOND:</b>	Kelly Salas-Ernst
<b>VOTE:</b>			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

---

**G. Approval of donations:**  
**i. Doug Brown, \$325; ASB 8<sup>th</sup> Grade Class**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

<b>MOVED:</b>	Jeania Reasner	<b>SECOND:</b>	Kelly Salas-Ernst
<b>VOTE:</b>			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

---

**H. Approval of inter-district transfers.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the inter-district transfers as presented:**

<b>MOVED:</b>	Kelly Salas-Ernst	<b>SECOND:</b>	Jeania Reasner
<b>VOTE:</b>			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

---

**VII. PUBLIC COMMENTS** - Trisha Vais discussed recent court cases regarding religion in schools.

**VIII. MISCELLANEOUS AGENDA ITEMS**

**A. Items Proposed for Future Action or Discussion** – none.

- B. Blochman Union School District Board Member Items** – Mrs. Salas-Ernst recognized Native American Month and wished everyone a happy Thanksgiving.
- C. Items not on the Agenda** – none.
- D. Next regularly scheduled board meeting: December 12, 2023, open session at 5:30 p.m., Library. This meeting will also be the annual organizational meeting.**
- IX. CLOSED SESSION:** The board adjourned to closed session at 6:41 p.m. where they will consider and may act on the following:
- A. Certificated and Classified Personnel Actions**
- i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.
  - ii. Conference with labor negotiator; Doug Brown, district negotiator.
- X. RECONVENE IN OPEN SESSION** – The board reconvened in open session at 6:50 p.m.
- A. Report of action taken during closed session** – Mrs. Salas-Ernst reported that the board took no action.
- 

**XI. Adjourn**

**TIME: 6:51 p.m.**

<b>MOVED:</b>	<b>Kelly Salas-Ernst</b>	<b>SECOND:</b>	<b>Jeania Reasner</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Aye</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---



VI – B



**Checks Dated 11/01/2023 through 11/30/2023**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-766318	11/06/2023	Doyel, Jennifer M	01-4300		53.91
01-766319	11/06/2023	Advanced Wireless	01-5910		287.54
01-766320	11/06/2023	Amazon Capital Services	01-4300		71.02
01-766321	11/06/2023	California Dept. Of Education	13-4710		218.40
01-766322	11/06/2023	Coast Networx, Inc.	01-5800		50.00
01-766323	11/06/2023	Edna's Bakery	13-4710		139.85
01-766324	11/06/2023	Frontier Communications	01-5910		176.24
01-766325	11/06/2023	IndoorDoctor	01-4300		5,786.18
01-766326	11/06/2023	Jordanos Food Service Division	13-4300	1,171.15	
			13-4710	4,361.28	5,532.43
01-766327	11/06/2023	Mission Linen Supply Inc.	01-4300		96.81
01-766328	11/06/2023	Mobile Volt Professionals	01-6400		12,654.00
01-766329	11/06/2023	Nancy B Shafer, CPA	01-5800		8,190.00
01-766330	11/06/2023	O'Connor Pest Control	01-5800		85.00
01-766331	11/06/2023	Santa Barbara County Fire	01-4300		149.00
01-766332	11/06/2023	Sisc III Insurance	67-5450		19,608.60
01-766333	11/06/2023	The Berry Man, Inc.	13-4710		190.28
01-766334	11/06/2023	Valley Fresh Produce	13-4710		389.50
01-766335	11/06/2023	WM CORPORATE SERVICES, INC.	01-5570		2,608.36
01-767327	11/13/2023	Dekorte, Holly J	01-4300		14.08
01-767328	11/13/2023	Myers, Nancy	01-4300		520.27
01-767329	11/13/2023	19six Architects	14-6200		2,518.75
01-767330	11/13/2023	805 Dairy Distributing LLC	13-4710		900.00
01-767331	11/13/2023	Amazon Capital Services	01-4300		277.84
01-767332	11/13/2023	American Star Tours	01-5800		26,796.00
01-767333	11/13/2023	Culligan San Paso	01-4300		413.68
01-767334	11/13/2023	Diani Building Corp.	14-6200		13,966.18
01-767335	11/13/2023	Edna's Bakery	13-4710		185.30
01-767336	11/13/2023	Go To Communications, Inc.	01-5910		497.13
01-767337	11/13/2023	Insight Public Sector SLED	01-4400		3,218.88
01-767338	11/13/2023	Mission Linen Supply Inc.	01-4300		89.73
01-767339	11/13/2023	US OMNI & TSACG Compliance	01-5800		50.00
01-767340	11/13/2023	Valley Fresh Produce	13-4710		610.50
01-767341	11/13/2023	XEROX FINANCIAL SERVICES	01-5630		604.44
01-768841	11/20/2023	Christie, Kathryn A	01-5800		24.00
01-768842	11/20/2023	805 Dairy Distributing LLC	13-4710		625.00
01-768843	11/20/2023	Alpha Fire Unlimited	13-5800		195.17
01-768844	11/20/2023	Amazon Capital Services	01-4300		69.36
01-768845	11/20/2023	American Star Tours	01-5800		250.05
01-768846	11/20/2023	Best, Best & Krieger LLP	01-5830		1,642.30
01-768847	11/20/2023	Department Of Justice	01-5800		79.00
01-768848	11/20/2023	Edna's Bakery	13-4710		71.25
01-768849	11/20/2023	Golden State Water Company	01-5530		293.68
01-768850	11/20/2023	Mission Linen Supply Inc.	01-4300		208.40
01-768851	11/20/2023	Pacific Gas & Electric	01-5520		547.50
01-768852	11/20/2023	SoCalGas	01-5510		356.34

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



**Checks Dated 11/01/2023 through 11/30/2023**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-768853	11/20/2023	US Bank Corporate Payments	01-4300	654.64	
			01-5800	126.81	
			01-5919	20.50	
			01-9505	1,050.45	
			13-4300	200.59	
			13-4400	526.59	
			13-4710	331.05	
			Unpaid Tax	19.73-	2,890.90
01-768854	11/20/2023	Valley Fresh Produce	13-4710		405.90
01-768855	11/20/2023	Verizon Wireless	01-5910		137.33
<b>Total Number of Checks</b>			<b>48</b>		<b>114,746.08</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	General Fund	33	68,150.47
13	Cafeteria Spec Rev Fund	13	10,521.81
14	Deferred Maintenance Fund	2	16,484.93
67	Self-Insurance Fund 1	1	19,608.60
Total Number of Checks		<b>48</b>	114,765.81
Less Unpaid Tax Liability			19.73-
<b>Net (Check Amount)</b>			<b>114,746.08</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Pay Date 11/09/2023 through 11/30/2023

EARNINGS by Earnings Code	Income	Adjustments
---------------------------	--------	-------------

Regular	154,116.00	
---------	------------	--

TOTAL	154,116.00	
-------	------------	--

EARNINGS by Group	Income	Adjustments
-------------------	--------	-------------

Base Pay	152,143.00	
Miscellaneous	451.80	
Stipends	1,521.20	

TOTAL	154,116.00	
-------	------------	--

EARNINGS	Person Type	Female Employees
----------	-------------	------------------

Certificated	17	12
Classified	16	10

TOTAL	33	22
-------	----	----

Vendor Summary for Pay Date 11/09/2023 thru 11/30/2023

Vendor Checks	1,300.07	4
Vendor Liabilities	104,871.69	24
	106,171.76	28

## BALANCING DATA

Gross Earnings	154,116.00	103,124.95	Net Pay
District Liability	55,180.71	50,991.05	Deductions
	209,296.71	55,180.71	Contributions
		209,296.71	

TAXES	Employee	Employer	Total	Subject Grosses
-------	----------	----------	-------	-----------------

Federal Withholding	11,964.16		11,964.16	136,262.72
State Withholding	3,733.59		3,733.59	136,262.72
Social Security	3,490.62	3,490.62	6,981.24	56,300.58
Medicare	2,174.12	2,174.12	4,348.24	149,940.49
SUI		75.00	75.00	149,940.49
Workers' Comp		1,172.55	1,172.55	149,940.49
SUBTOTAL	21,362.49	6,912.29	28,274.78	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
------------	----------	----------	-------	-----------------

PERS	628.79	2,396.58	3,025.37	8,982.68
PERS / 62	4,419.43	14,738.78	19,158.21	55,242.75
STRS / 60	7,310.96	13,623.36	20,934.32	71,326.43
STRS / 62	1,318.59	2,467.91	3,786.50	12,921.00
Benefits	3,878.72	460.19	4,338.91	
Misc	296.79		296.79	
SUBTOTAL	17,853.28	33,686.82	51,540.10	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
------------	----------	----------	-------	-----------------

Benefits		14,581.60	14,581.60	
Misc	1,003.28		1,003.28	7.00
Summer Savings	10,339.11		10,339.11	74,725.18
Taxes	432.89		432.89	48,099.46
SUBTOTAL	11,775.28	14,581.60	26,356.88	
TOTALS	50,991.05	55,180.71	106,171.76	

Cancel/Reissue for Process Date 11/09/2023 thru 11/30/2023

Reissued	
Cancel Checks	
Void ACH	

## NET

Direct Deposits	102,977.13	32
Checks	147.82	1
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	103,124.95	33

Selection Grouped by Org, Filtered by (Org = 2, Starting Pay Date = 11/1/2023, Ending Pay Date = 11/30/2023)

BLOCHMAN REVOLVING FUND  
Expenses by Vendor Detail  
November 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
TOTAL								0.00



VI – C

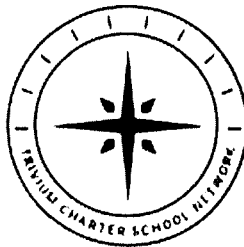


Financial Statements

June 30, 2023

## The Trivium Academy of Classical Education

(Operating Trivium Charter School #1319,  
Trivium Charter School: Voyage #1995, and  
Trivium Charter School: Adventure #1994)



---

Independent Auditor's Report .....	1
Financial Statements	
Statement of Financial Position .....	4
Statement of Activities .....	5
Statement of Functional Expenses .....	6
Statement of Cash Flows .....	7
Notes to Financial Statements .....	8
Supplementary Information	
Local Education Agency Organization Structure .....	17
Schedule of Average Daily Attendance.....	18
Schedule of Instructional Time.....	21
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	22
Combining Statement of Financial Position .....	23
Combining Statement of Activities.....	25
Notes to Supplementary Information .....	27
Independent Auditor's Reports	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	28
Independent Auditor's Report on State Compliance .....	30
Schedule of Findings and Questioned Costs	
Summary of Auditor's Results .....	35
Financial Statement Findings .....	36
State Compliance Findings and Questioned Costs .....	37
Summary Schedule of Prior Audit Findings.....	38





CPAs & BUSINESS ADVISORS

## Independent Auditor's Report

Governing Board  
The Trivium Academy of Classical Education  
Santa Maria, California

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of The Trivium Academy of Classical Education (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended June 30, 2023, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Adoption of New Accounting Standard*

As discussed in Note 4 to the financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2022 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 17-27 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
November 29, 2023

# The Trivium Academy of Classical Education

## Statement of Financial Position

June 30, 2023

<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 2,831,348
Receivables	627,254
Prepaid expenses	<u>139,050</u>
Total current assets	<u>3,597,652</u>
Non-current assets	
Security deposits	4,100
Operating lease right-of-use asset, net	<u>32,370</u>
Total non-current assets	<u>36,470</u>
Total assets	<u><u>\$ 3,634,122</u></u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	\$ 278,973
Accrued liabilities	555,866
Accrued compensated absences	38,484
Refundable advance	1,152,222
Current portion of operating lease liability	<u>8,578</u>
Total current liabilities	<u>2,034,123</u>
Long-term liabilities	
Operating lease liability, less current portion	<u>23,752</u>
Total liabilities	<u>2,057,875</u>
<b>Net Assets</b>	
Without donor restrictions	<u>1,576,247</u>
Total liabilities and net assets	<u><u>\$ 3,634,122</u></u>

# The Trivium Academy of Classical Education

Statement of Activities  
Year Ended June 30, 2023

---

Support and Revenues	
Local Control Funding Formula	\$ 8,814,418
Federal revenue	345,751
Other state revenue	1,619,247
Local revenues	100,000
Interest income	10,874
Fundraising revenue	345
	<hr/>
Total support and revenues	10,890,635
	<hr/>
Expenses	
Program services	9,416,085
Management and general	1,100,188
	<hr/>
Total expenses	10,516,273
	<hr/>
Change in Net Assets	374,362
Net Assets, Beginning of Year	1,201,885
	<hr/>
Net Assets, End of Year	\$ 1,576,247
	<hr/>

# The Trivium Academy of Classical Education

## Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
Salaries	\$ 5,941,197	\$ 611,844	\$ 6,553,041
Employee benefits	1,667,440	11,472	1,678,912
Payroll taxes	233,352	4,084	237,436
Fees for services	228,867	335,400	564,267
Advertising and promotions	2,106	216	2,322
Office expenses	49,261	15,971	65,232
Information technology	181,877	758	182,635
Occupancy	331,061	33,947	365,008
Conferences and meeting	121,044	-	121,044
Interest	-	493	493
Depreciation	-	6,442	6,442
Insurance	24,838	2,555	27,393
Other expenses	42,226	-	42,226
Capital outlay	33,992	3,482	37,474
Instructional materials	535,921	8,284	544,205
District oversight fees	22,903	65,240	88,143
Total functional expenses	<u>\$ 9,416,085</u>	<u>\$ 1,100,188</u>	<u>\$ 10,516,273</u>



# The Trivium Academy of Classical Education

## Statement of Cash Flows

Year Ended June 30, 2023

---

Operating Activities	
Change in net assets	\$ 374,362
Adjustments to reconcile change in net assets	
to net cash from (used for) operating activities	
Depreciation expense	6,442
Changes in operating assets and liabilities	
Receivables	308,250
Prepaid expenses	5,404
Accounts payable	(529,527)
Accrued liabilities	23,148
Refundable advance	808,486
Operating lease assets and liabilities	(40)
	<hr/>
Net Cash from (used for) Operating Activities	996,525
	<hr/>
Financing Activities	
Principal payments on notes	(305,600)
	<hr/>
Net Change in Cash and Cash Equivalents	690,925
Cash and Cash Equivalents, Beginning of Year	2,140,423
	<hr/>
Cash and Cash Equivalents, End of Year	\$ 2,831,348
	<hr/> <hr/>
Supplemental Cash Flow Disclosure	
Cash paid during the year in interest	\$ 656
	<hr/> <hr/>

## **Note 1 - Principal Activity and Significant Accounting Policies**

### **Organization**

The Trivium Academy of Classical Education (the Organization) was incorporated in the State of California in 2011 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Charter Schools were renewed by Blochman Union School District for five years ending in 2025.

#### **Trivium Charter School**

Charter school number authorized by the State: 1319

Trivium Charter School is located in Santa Maria, California at 1550 S. College Drive, that currently serves 317 students.

#### **Trivium Charter School: Voyage**

Charter school number authorized by the State: 1995

Trivium Charter School: Voyage is located in Goleta, California at 4597 Hollister Avenue, that currently serves 291 students.

#### **Trivium Charter School: Adventure**

Charter school number authorized by the State: 1994

Trivium Charter School: Adventure is located in Lompoc, California at 1600 Berkeley Drive, that currently serves 258 students.

The Academy also operates two Learning Centers, which serves all students in grades K-12:

- **Arroyo Grande Learning Center:** 207 Pilgrim Way, California
- **Atascadero Learning Center:** 9333 Santa Barbara Road, California

Trivium's Mission: "Is to offer the best combination of homeschooling, classroom experience and personalized learning. Trivium focuses on creating an engaging school experience whether your student is in the classroom or at home. Trivium wants your student(s) to enjoy learning while mastering foundational and critical thinking skills. This equips our students with the tools to be successful at whatever they choose to do in their future".

### **Basis of Accounting**

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

## **Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor restrictions. The Governing Board has designated, from net assets without donor restrictions, net assets for discretionary State grants.

*Net Assets with Donor Restrictions* – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization did not have net assets with donor restrictions for the year ended June 30, 2023.

## **Cash and Cash Equivalents**

The Organization considers all cash including cash in County Investment Pool and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

## **Concentration of Credit Risk**

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2023, the Organization had approximately \$984,602, in excess of FDIC-insured limits.

## **Receivables and Credit Policies**

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2023 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

**Property and Equipment**

Property and equipment additions over \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2023.

**Revenue and Revenue Recognition**

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. At June 30, 2023, conditional contributions approximating \$1,607,854, for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

**Donated Services and In-Kind Contributions**

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2023.

**Functional Allocation of Expenses**

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities and fundraising and development activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll and taxes, professional services, office expenses, information technology, insurance, and other, which are allocated on the basis of estimates of time and effort.

**Income Taxes**

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), and qualifies for the charitable contribution deduction. It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**Financial Instruments and Credit Risk**

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission.

**Change in Accounting Principle**

Effective July 1, 2022, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The Organization elected to apply the guidance as of July 1, 2022, the beginning of the adoption period. The standard requires the recognition of right-of-use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the statement of activities as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expense. The Organization has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating lease under the new guidance, without reassessing (a) whether the contract contains a lease under ASC Topic 842, (b) whether classification of the operating lease would be different in accordance with ASC Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement.

**Note 2 - Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 2,831,348
Receivables	<u>627,254</u>
Total	<u><u>\$ 3,458,602</u></u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

**Note 3 - Property and Equipment**

Property and equipment consist of the following at June 30, 2023:

Computer and equipment	\$ 97,144
Less accumulated depreciation	<u>(97,144)</u>
Total	<u><u>\$ -</u></u>



**Note 4 - Leases**

The Organization leases certain real property for the operations of the charter school and equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire in 2027 and provide for month-to-month renewal options (if the Charter fails to give Canon Financial Services 60 days prior written notice of its intent to purchase or return equipment) or automatically renews or customer purchases equipment. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised. The Organization's operating lease provides for increases in future minimum annual rental payments.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, the Organization estimates an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Organization's applicable borrowing rates and the contractual lease term.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for real property and equipment leases.

Total lease costs for the year ended June 30, 2023 were as follows:

Operating lease cost	\$ 7,619
Short-term lease cost	357,755

The following table summarizes the supplemental cash flow information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	<u>\$ 7,659</u>
Right-of-use assets obtained in exchange for lease liabilities	
Operating leases	<u>\$ 38,733</u>

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term	
Operating leases	4.1 Years
Weighted-average discount rate	
Operating leases	4.00%

# The Trivium Academy of Classical Education

## Notes to Financial Statements

June 30, 2023

The future minimum lease payments under noncancelable operating and finance leases with terms greater than one year are listed below as of June 30, 2023:

	June 30, 2023
	Operating
2024	\$ 8,578
2025	8,579
2026	8,579
2027	8,579
2028	710
Total lease payments	35,025
Less interest	(2,695)
Present value of lease liabilities	\$ 32,330

### Note 5 - Net Assets

Net assets consist of the following at June 30, 2023:

Net Assets Without Donor Restrictions	
Designated for Classified School Employees Professional Development	\$ 2,850
Undesignated net assets	1,573,397
Total net assets without donor restrictions	\$ 1,576,247

### Note 6 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS).

The details of the plan are as follows:

#### California State Teachers' Retirement System (CalSTRS)

##### Plan Description

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

### Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

### **Contributions**

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above, and the Organization's total contributions were \$1,266,451.

### **On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$394,539 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

### **Note 7 - Contingencies, Risks, and Uncertainties**

The Organization has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

### **Note 8 - Subsequent Events**

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through November 29, 2023, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.



Supplementary Information

June 30, 2023

# The Trivium Academy of Classical Education

# The Trivium Academy of Classical Education

Local Education Agency Organization Structure

June 30, 2023

## ORGANIZATION

The Trivium Academy of Classical Education (the Organization) operates schools providing homeschool/independent study instruction to students in grades kindergarten through twelve in California under three charters. Charters were granted for each school for up to five years. As of June 30, 2023, the Organization operated the following:

Charter School Name	Charter Number	Sponsoring Agency	Charter Expiration	Grades Served	Number of Students Served
Trivium Charter School	1319	Blochman Union	June 30, 2025	K-12	317
Trivium Charter School: Voyage	1995	Blochman Union	June 30, 2025	K-12	291
Trivium Charter School: Adventure	1994	Blochman Union	June 30, 2025	K-12	258

### Governing Board

Member	Office	Term Expires
Annette Lawrence	President	June 30, 2026
Sarah Bruce	Secretary	June 30, 2025
Patricia Osaki	Treasurer	June 30, 2024
Kimberly Pick	Trustee	June 30, 2024
Margaret Ogan	Trustee	June 30, 2024

### Administration

Name	Title
Trisha Vais	Executive Director

The Trivium Academy of Classical Education  
Schedule of Average Daily Attendance  
Year Ended June 30, 2023

---

**Trivium Charter School**

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	114.10	113.61
Fourth through sixth	82.73	82.68
Seventh and eighth	52.39	51.29
Ninth through twelfth	58.28	56.55
	<u>307.50</u>	<u>304.13</u>
Total regular ADA	<u>307.50</u>	<u>304.13</u>
Classroom Based ADA		
Transitional kindergarten through third	-	-
Fifth and sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
	<u>-</u>	<u>-</u>
Total classroom based ADA	<u>-</u>	<u>-</u>

The Charter School only operated a nonclassroom based program.

The Trivium Academy of Classical Education  
Schedule of Average Daily Attendance  
Year Ended June 30, 2023

---

**Trivium Charter School: Voyage**

	<u>Second Period Report</u>	<u>Annual Report</u>
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	116.03	115.37
Fourth through sixth	70.78	70.23
Seventh and eighth	49.19	49.17
Ninth through twelfth	<u>48.80</u>	<u>48.31</u>
Total regular ADA	<u><u>284.80</u></u>	<u><u>283.08</u></u>
Classroom based ADA		
Transitional kindergarten through third	-	-
Fifth and sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	<u>-</u>	<u>-</u>
Total classroom based ADA	<u><u>-</u></u>	<u><u>-</u></u>

The Charter School only operated a nonclassroom based program.



The Trivium Academy of Classical Education  
Schedule of Average Daily Attendance  
Year Ended June 30, 2023

---

**Trivium Charter School: Adventure**

	<u>Second Period Report</u>	<u>Annual Report</u>
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	80.69	81.49
Fourth through sixth	56.42	56.29
Seventh and eighth	53.70	53.82
Ninth through twelfth	54.16	52.96
	<u>244.97</u>	<u>244.56</u>
Total regular ADA	<u>244.97</u>	<u>244.56</u>
Classroom based ADA		
Transitional kindergarten through third	-	-
Fifth and sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
	<u>-</u>	<u>-</u>
Total classroom based ADA	<u>-</u>	<u>-</u>

The Charter School only operated a nonclassroom based program.

California *Education Code* Section 47612.5 states this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

The Trivium Academy of Classical Education  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2023

---

Summarized below are the net asset reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
Net Assets			
Balance, June 30, 2023, Unaudited Actuals	\$ 162,579	\$ 148,751	\$ 129,392
Increase in			
Intra-entity receivables	11,335	10,109	9,190
Operating lease liability, less current portion	<u>(38)</u>	<u>(47)</u>	<u>(57)</u>
Balance, June 30, 2023, Audited Financial Statements	<u>\$ 173,876</u>	<u>\$ 158,813</u>	<u>\$ 138,525</u>

# The Trivium Academy of Classical Education

## Combining Statement of Financial Position

June 30, 2023

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
<b>Assets</b>			
Current assets			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables	220,515	207,920	194,453
Intra-entity receivable	446,028	320,108	249,987
Prepaid expenses	51,750	45,676	39,833
Total current assets	718,293	573,704	484,273
Non-current assets			
Security deposits	-	4,100	-
Operating lease right-of-use asset, net	12,301	10,682	9,387
Total non-current assets	12,301	14,782	9,387
Total assets	\$ 730,594	\$ 588,486	\$ 493,660
<b>Liabilities</b>			
Current liabilities			
Accounts payable	\$ 36,366	\$ 42,743	\$ 39,381
Accrued liabilities	-	-	-
Accrued compensated absences	14,239	12,700	11,545
Refundable advance	493,828	363,561	294,833
Intra-entity payable	-	-	-
Current portion of operating lease liability	3,260	2,830	2,488
Total current liabilities	547,693	421,834	348,247
Long-term liabilities			
Operating lease liability, less current portion	9,025	7,839	6,888
Total liabilities	556,718	429,673	355,135
<b>Net Assets</b>			
Without donor restrictions	173,876	158,813	138,525
Total liabilities and net assets	\$ 730,594	\$ 588,486	\$ 493,660

# The Trivium Academy of Classical Education

Combining Statement of Financial Position

June 30, 2023

	Home Office Network	Eliminations	Total
<b>Assets</b>			
Current assets			
Cash and cash equivalents	\$ 2,831,348	\$ -	\$ 2,831,348
Receivables	4,366	-	627,254
Intra-entity receivable	-	(1,016,123)	-
Prepaid expenses	1,791	-	139,050
Total current assets	<u>2,837,505</u>	<u>(1,016,123)</u>	<u>3,597,652</u>
Non-current assets			
Security deposits	-	-	4,100
Operating lease right-of-use asset, net	-	-	32,370
Total non-current assets	<u>-</u>	<u>-</u>	<u>36,470</u>
Total assets	<u><u>\$ 2,837,505</u></u>	<u><u>\$ (1,016,123)</u></u>	<u><u>\$ 3,634,122</u></u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable	\$ 160,483	\$ -	\$ 278,973
Accrued liabilities	555,866	-	555,866
Accrued compensated absences	-	-	38,484
Refundable advance	-	-	1,152,222
Intra-entity payable	1,016,123	(1,016,123)	-
Current portion of operating lease liability			8,578
Total current liabilities	<u>1,732,472</u>	<u>(1,016,123)</u>	<u>2,034,123</u>
Long-term liabilities			
Operating lease liability, less current portion	-	-	23,752
Total liabilities	<u>1,732,472</u>	<u>(1,016,123)</u>	<u>2,057,875</u>
<b>Net Assets</b>			
Without donor restrictions	<u>1,105,033</u>	<u>-</u>	<u>1,576,247</u>
Total liabilities and net assets	<u><u>\$ 2,837,505</u></u>	<u><u>\$ (1,016,123)</u></u>	<u><u>\$ 3,634,122</u></u>

# The Trivium Academy of Classical Education

Combining Statement of Activities

Year Ended June 30, 2023

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
Support and Revenues			
Local Control Funding Formula	\$ 3,251,574	\$ 2,975,009	\$ 2,587,835
Federal revenue	231,865	47,203	66,683
Other state revenue	580,607	560,737	477,903
Local revenues	-	-	-
Interest income	4,020	3,615	3,239
Fundraising revenue	200	81	64
Total support and revenues	4,068,266	3,586,645	3,135,724
Expenses			
Program services	3,536,951	3,131,279	2,747,855
Management and general	391,164	358,379	350,645
Total expenses	3,928,115	3,489,658	3,098,500
Change in Net Assets Before Intra-Entity Transfers	140,151	96,987	37,224
Intra-Entity Transfers	(111,535)	(75,504)	624
Change in Net Assets	28,616	21,483	37,848
Net Assets, Beginning of Year	145,260	137,330	100,677
Net Assets, End of Year	\$ 173,876	\$ 158,813	\$ 138,525

The Trivium Academy of Classical Education  
Combining Statement of Activities  
Year Ended June 30, 2023

	Home Office Network	Total
Support and Revenues		
Local Control Funding Formula	\$ -	\$ 8,814,418
Federal revenue	-	345,751
Other state revenue	-	1,619,247
Local revenues	100,000	100,000
Interest income	-	10,874
Fundraising revenue	-	345
	<u>100,000</u>	<u>10,890,635</u>
Expenses		
Program services	-	9,416,085
Management and general	-	1,100,188
	<u>-</u>	<u>10,516,273</u>
Change in Net Assets Before Intra-Entity Transfers	100,000	374,362
Intra-Entity Transfers	<u>186,415</u>	<u>-</u>
Change in Net Assets	286,415	374,362
Net Assets, Beginning of Year	<u>818,618</u>	<u>1,201,885</u>
Net Assets, End of Year	<u><u>\$ 1,105,033</u></u>	<u><u>\$ 1,576,247</u></u>



**Note 1 - Purpose of Supplementary Schedules**

**Local Education Agency Organization Structure**

This schedule provides information about the Organization's operations, members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

*California Education Code* Section 47612.5 states this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

**Reconciliation of Annual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

**Combining Statement of Financial Position and Combining Statement of Activities**

The combining statement of financial position and combining statement of activities are included to provide information regarding the individual programs of the charter schools within the Organization and are presented on the accrual basis of accounting. Eliminating entries in the combining statement of financial position and combining statement of activities are for activities between each charter school.



Independent Auditor's Reports  
June 30, 2023

# The Trivium Academy of Classical Education



CPAs & BUSINESS ADVISORS

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

Governing Board  
The Trivium Academy of Classical Education  
Santa Maria, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Trivium Academy of Classical Education (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 29, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal-control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
November 29, 2023



CPAs & BUSINESS ADVISORS

## Independent Auditor's Report on State Compliance

Governing Board  
The Trivium Academy of Classical Education  
Santa Maria, California

### Report on Compliance

#### Opinion on State Compliance

We have audited The Trivium Academy of Classical Education's (the Organization) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
GANN Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation	No, see below
Independent Study Certification for ADA Loss Mitigation	No, see below
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No, see below
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	No, see below
Charter Schools	
Attendance	Yes
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

Programs listed above for “Local Education Agencies Other Than Charter Schools” are not applicable to charter schools; therefore, we did not perform any related procedures.

We did not perform California Clean Energy Jobs Act procedures because the Organization did not receive funding for this program.

We did not perform procedures for the After/Before School Education and Safety Program because the Organization did not offer the program.

The Organization does not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.



The Organization's charter schools were not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform ELO-G procedures because the Organization had no expenditures in the current year.

We did not perform Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

The Organization does not offer a transitional kindergarten program; therefore, we did not perform any procedures related to the transitional kindergarten program.

We did not perform procedures for Mode of Instruction nor for Annual Instructional Minutes – Classroom Based because the Organization is entirely nonclassroom-based.

We did not perform procedures for the Charter School Facility Grant Program because the Organization did not receive funding for this program.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Eide Bailly LLP*

Rancho Cucamonga, California  
November 29, 2023



Schedule of Findings and Questioned Costs  
June 30, 2023

# The Trivium Academy of Classical Education

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**State Compliance**

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



VII – A

**BLOCHMAN UNION SCHOOL DISTRICT  
2024 GOVERNING BOARD MEETING SCHEDULE**

**BOARD MEETING LOCATION:**

Benjamin Foxen Elementary School Library  
4949 Foxen Canyon Rd., Santa Maria, CA 93454

**MEETING DAYS:** Second Tuesday of each month; no meeting in July

**MEETING TIME:** Open session 5:30 p.m.



VII – G



Return completed original "wet" ink signature form to:  
School Business Advisory Services

**RESOLUTION OF THE GOVERNING BOARD  
DELEGATION OF GOVERNING BOARD POWERS DUTIES  
AUTHORITY TO MAKE CASH AND BUDGET TRANSFERS**

---

**Whereas**, Education Code Section 35161 provides that "The governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board..." and

**Whereas**, Education Code Section 35161 further provides that the governing board "...may delegate to an officer or employee of the district any of those powers or duties. The governing board, however, retains ultimate responsibility over the performance of those powers or duties so delegated;" and

**Whereas**, the governing board of the Blochman Union School District recognizes that, while the authority provided in Education Code Section 35161 authorizes the board to delegate any of its powers and duties, the governing board retains the ultimate responsibility over the performance of those powers and duties; and

**Whereas**, the governing board further recognizes that where other Education Code provisions authorize a delegation of authority for a specific purpose, but impose restrictions on such delegated authority, these restrictions must be observed;

**Now, Therefore, Be It Resolved** that, in accordance with the authority provided in Education Code Section 35161, the governing board of the Blochman Union School District hereby delegates to the following officers or employees of the district, the authority to make cash and budget transfers between and within district funds as necessary for the payment of obligations of the district effective from the date this resolution is passed through the year-end accrual phase without submitting the transfers as part of a specific board resolution.

Doug Brown

Authorized District Employee/Officer

Nancy Shafer

Authorized District Employee/Officer

Authorized District Employee/Officer

Authorized District Employee/Officer

**Passed and adopted** this 12 th day of December, 2023 by the following vote:

**Ayes:**

**Noes:**

**Absent:**

**Abstain:**

**Board President's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_/\_\_\_\_/\_\_\_\_

**Note for Escape Financial System Users:** The district must have an active employee with Escape access authorized to perform cash and budget transfers. This resolution is needed in order to grant activity permissions necessary to authorize certain budget and cash transfers (i.e., interfund cash transfers and deposits) in Escape.

REFERENCE:  
K-12: EC§35161



VII – H



**4269112 Blochman  
Union Elem District**4949 Foxen Canyon Rd., Santa Maria, CA 93454-9666  
Generated on 12/01/2023 01:40:07 PM Page 1 of 1**Attendance/Membership Summary Report**Start/End Date: 11/01/2023 - 11/30/2023 School(s): 1 Calendar(s): 2  
Grade: 5, 6, 7, 8, TK, K, 1, 2, 3, 4**SUMMARY Total Schools: 1 Total Calendars: 2**

	Student Membership			Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance
	Grade	Count	Days					Days	Avg. Daily	
	5	23	368	18	350	23.00	21.88	1	0.06	95.11%
	6	27	420	28	392	26.25	24.50	10	0.63	93.33%
	7	25	396	23	373	24.75	23.31	5	0.31	94.19%
	8	21	336	29	307	21.00	19.19	6	0.38	91.37%
	TK	4	64	1	63	4.00	3.94	0	0.00	98.44%
	K	19	304	15	289	19.00	18.06	1	0.06	95.07%
	1	14	224	5	219	14.00	13.69	2	0.13	97.77%
	2	24	384	13	371	24.00	23.19	4	0.25	96.61%
	3	19	304	13	291	19.00	18.19	2	0.13	95.72%
	4	22	340	19	321	21.25	20.06	6	0.38	94.41%
<b>Total</b>	<b>10</b>	<b>198</b>	<b>3140</b>	<b>164</b>	<b>2976</b>	<b>196.25</b>	<b>186.01</b>	<b>37</b>	<b>2.33</b>	<b>94.78%</b>

**School: Benjamin Foxen School Calendar: 23-24 Blochman 5-8**

	Student Membership			Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance
	Grade	Count	Days					Days	Avg. Daily	
	5	23	368	18	350	23.00	21.88	1	0.06	95.11%
	6	27	420	28	392	26.25	24.50	10	0.63	93.33%
	7	25	396	23	373	24.75	23.31	5	0.31	94.19%
	8	21	336	29	307	21.00	19.19	6	0.38	91.37%
<b>Total</b>	<b>4</b>	<b>96</b>	<b>1520</b>	<b>98</b>	<b>1422</b>	<b>95.00</b>	<b>88.88</b>	<b>22</b>	<b>1.38</b>	<b>93.55%</b>

**School: Benjamin Foxen School Calendar: 23-24 Blochman K-4**

	Student Membership			Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance
	Grade	Count	Days					Days	Avg. Daily	
	TK	4	64	1	63	4.00	3.94	0	0.00	98.44%
	K	19	304	15	289	19.00	18.06	1	0.06	95.07%
	1	14	224	5	219	14.00	13.69	2	0.13	97.77%
	2	24	384	13	371	24.00	23.19	4	0.25	96.61%
	3	19	304	13	291	19.00	18.19	2	0.13	95.72%
	4	22	340	19	321	21.25	20.06	6	0.38	94.41%
<b>Total</b>	<b>6</b>	<b>102</b>	<b>1620</b>	<b>66</b>	<b>1554</b>	<b>101.25</b>	<b>97.13</b>	<b>15</b>	<b>0.95</b>	<b>95.93%</b>



VII - I

**BLOCHMAN UNION SCHOOL DISTRICT  
COUNTY OF SANTA BARBARA  
SANTA MARIA, CALIFORNIA**

**AUDIT REPORT  
June 30, 2023**





**BLOCHMAN UNION SCHOOL DISTRICT**  
**TABLE OF CONTENTS**  
**JUNE 30, 2023**

**FINANCIAL SECTION:**

Independent Auditors' Report .....	1
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	3
Statement of Activities .....	4
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	7
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities .....	8
Statement of Net Position – Proprietary Fund .....	9
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund .....	10
Statement of Cash Flows – Proprietary Funds .....	11
Notes to Basic Financial Statements .....	12

**REQUIRED SUPPLEMENTARY INFORMATION**

Budgetary Comparison Schedule:	
General Fund .....	35
Schedule of Proportionate Share of Net Pension Liability .....	36
Schedule of Pension Contributions .....	38

**SUPPLEMENTARY INFORMATION SECTION**

Combining Fund Financial Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Funds:	
Combining Balance Sheet – Nonmajor Governmental Funds .....	41
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds .....	42
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	44
Individual Nonmajor Fund Budgetary Comparison Schedules:	
Associated Student Body Fund .....	45
Cafeteria Fund .....	46
Deferred Maintenance Fund .....	47
Capital Facilities Fund .....	48
Organization .....	49
Schedule of Average Daily Attendance .....	50
Schedule of Instructional Time .....	51
Schedule of Financial Trends and Analysis .....	52
Schedule of Charter Schools .....	53
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	54
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	56
Independent Auditors' Report on State Compliance .....	57

**FINDINGS AND RECOMMENDATIONS SECTION**

Schedule of Audit Findings and Questioned Costs .....	61
Schedule of Prior Fiscal Year Audit Findings and Questioned Costs .....	64



## FINANCIAL SECTION





## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Blochman Union School District  
Santa Maria, California

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Blochman Union School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District, as of June 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Blochman Union School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Blochman Union School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Blochman Union School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Blochman Union School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require the budgetary information, the Schedule of proportionate share of net pension liability, and the schedule of pension contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### ***Supplementary Information***

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Blochman Union School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2023, on our consideration of the Blochman Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Moss, Kelly & Hargreaves LLP*

Santa Maria, California  
November 28, 2023

**BLOCHMAN UNION SCHOOL DISTRICT**

## STATEMENT OF NET POSITION

JUNE 30, 2023

	Governmental Activities
<b>Assets</b>	
Cash in county treasury	\$ 5,035,405
Revolving cash fund	500
Cash on hand and in banks	39,015
Accounts receivable	526,771
Right to use asset	26,793
Less accumulated amortization	(23,578)
Land	40,517
Work in progress	435,485
Buildings and improvements	1,324,638
Equipment	480,483
Less accumulated depreciation	(964,642)
Total assets	<u>6,921,387</u>
<b>Deferred Outflows of Resources</b>	
Pensions	855,895
Total deferred outflows of resources	<u>855,895</u>
<b>Liabilities</b>	
Accounts payable	426,560
Due to grantor governments	30,356
Unearned revenue	53,172
Current portion of lease liability	9,131
Total due within one year	<u>519,219</u>
Long-term liabilities:	
Net pension liability	2,082,763
Total due after one year	<u>2,082,763</u>
Total liabilities	<u>2,601,982</u>
<b>Deferred Inflows of Resources</b>	
Pensions	346,858
Total deferred inflows of resources	<u>346,858</u>
<b>Net Position</b>	
Net investment in capital assets	1,310,565
Restricted	
Educational programs	334,524
Nutrition	131,208
Capital projects	7
Associated Student Body	36,775
Unrestricted	3,015,363
Total net position	<u>\$ 4,828,442</u>

The accompanying notes are an integral part of this statement.



# BLOCHMAN UNION SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		Program Revenues			Net (Expense)
					Revenue and
					Changes in
					Net Position
	Expenses	Charges for	Operating	Capital	Governmental
		Services	Grants and	Grants and	Activities
			Contributions	Contributions	
Governmental Activities:					
Instruction	\$ 1,402,110	\$ 332	\$ 505,386	\$ -	\$ (896,392)
Instruction-related services:					
Instructional supervision	67,850		46,958		(20,892)
Instructional library, media, and technology	51,846				(51,846)
School site administration	274,455	662			(273,793)
Pupil services:					
Home - to - school transportation	251,745		14,445		(237,300)
Food services	221,565	914	330,335		109,684
All other pupil services	177,295		105,449		(71,846)
General administration:					
All other general administration	333,202				(333,202)
Plant services	278,612	465	633		(277,514)
Ancillary services	35,524		49,357		13,833
Other outgo	5,572		3,958		(1,614)
Depreciation (unallocated)	71,480				(71,480)
Amortization (unallocated)	12,861				(12,861)
Total governmental activities	<u>\$ 3,184,117</u>	<u>\$ 2,373</u>	<u>\$ 1,056,521</u>	<u>\$ -</u>	<u>(2,125,223)</u>
Taxes and subventions:					
Taxes levied for general purposes					2,154,857
Federal and state aid not restricted to specific purposes					11,814
Interest and investment loss					50,625
Interagency revenues					391,204
Miscellaneous					28,844
Total general revenues					<u>2,637,344</u>
Change in net position					512,121
Net position, beginning of fiscal year					<u>4,316,321</u>
Net position, end of fiscal year					<u>\$ 4,828,442</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT****BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>			
Cash in County Treasury	\$ 4,730,014	\$ 253,691	\$ 4,983,705
Cash on Hand and in Banks	1,199	37,816	39,015
Cash in Revolving Fund	500	-	500
Accounts Receivable	489,273	36,421	525,694
Total Assets	<u>\$ 5,220,986</u>	<u>\$ 327,928</u>	<u>\$ 5,548,914</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Accounts Payable	\$ 426,156	\$ 404	\$ 426,560
Due to Grantor Governments	30,356	-	30,356
Deferred Revenue	53,172	-	53,172
Total Liabilities	<u>509,684</u>	<u>404</u>	<u>510,088</u>
Fund Balances:			
Nonspendable	500	-	500
Restricted	396,311	106,203	502,514
Committed	-	221,321	221,321
Unassigned	4,314,491	-	4,314,491
Total Fund Balances	<u>4,711,302</u>	<u>327,524</u>	<u>5,038,826</u>
Total Liabilities and Fund Balances	<u>\$ 5,220,986</u>	<u>\$ 327,928</u>	<u>\$ 5,548,914</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT****RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Total fund balances - governmental funds \$ 5,038,826

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 2,281,123	
Accumulated depreciation	(964,642)	
Lease assets at historical cost	26,793	
Accumulated amortization	<u>(23,578)</u>	
Net		1,319,696

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.  
Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ (2,082,763)	
Lease liability	<u>(9,131)</u>	
Total		(2,091,894)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred inflows of resources relating to pensions	\$ (346,858)	
Deferred outflows of resources relating to pensions	<u>855,895</u>	
Net		509,037

Internal service funds are used to charge the cost of services to the individual funds.  
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.

Total net position - governmental activities		<u><u>\$ 4,828,442</u></u>
--	--	----------------------------

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 1,875,547	\$ -	\$ 1,875,547
Education Protection Account Funds	201,430	-	201,430
Local Sources	52,608	-	52,608
Federal Revenue	176,366	101,826	278,192
Other State Revenue	685,499	97,905	783,404
Other Local Revenue	576,980	49,779	626,759
Total Revenues	<u>3,568,430</u>	<u>249,510</u>	<u>3,817,940</u>
Expenditures:			
Current:			
Instruction	1,460,595	-	1,460,595
Instruction - Related Services	400,128	-	400,128
Pupil Services	482,811	178,455	661,266
Ancillary Services	9,462	26,063	35,525
General Administration	338,540	-	338,540
Plant Services	276,871	13,283	290,154
Other Outgo	5,572	-	5,572
Capital Outlay	185,764	75,155	260,919
Debt Service:			
Principal	8,462	-	8,462
Total Expenditures	<u>3,168,205</u>	<u>292,956</u>	<u>3,461,161</u>
Net Change in Fund Balances	400,225	(43,446)	356,779
Fund Balances, July 1	4,311,077	370,970	4,682,047
Fund Balances, June 30	<u>\$ 4,711,302</u>	<u>\$ 327,524</u>	<u>\$ 5,038,826</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Total net change in fund balances - governmental funds		\$ 356,779
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$257,230 is more than depreciation expense of \$(71,480) in the period.		185,750
Right to use assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the length of the lease. This is the amount by which additions to right to use assets of \$0 is less than amortized expense of \$(12,861).		(12,861)
The issuance of lease payable provides current financial resources to governmental funds, while the repayment of the principal of lease payable consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. The amount is the net effect of these differences in the treatment of lease payable and related items.		
Principal payments on lease payable	\$ 8,462	8,462
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:		(27,483)
Internal service funds are used by the District to charge the costs of service to individual funds. The net income of internal service funds is reported in governmental activities.		<u>1,474</u>
Changes in net position - governmental activities		<u>\$ 512,121</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**

## STATEMENT OF NET POSITION

## INTERNAL SERVICE FUND

JUNE 30, 2023

	Governmental Activities
	Internal Service Fund
	Self-Insurance Fund
<b>ASSETS:</b>	
Current Assets:	
Cash in County Treasury	\$ 51,700
Accounts Receivable	1,077
Total Current Assets	52,777
Total Assets	52,777
<b>LIABILITIES:</b>	
Total Liabilities	-
<b>NET POSITION:</b>	
Unrestricted (Deficit)	52,777
Total Net Position	\$ 52,777

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Governmental Activities
	Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 222,615
Total Revenues	<u>222,615</u>
Operating Expenses:	
Services and other operating expenses	<u>221,645</u>
Total Expenses	<u>221,645</u>
Operating Income (loss)	<u>970</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>504</u>
Total Non-Operating Revenues (Expenses)	<u>504</u>
Change in Net Position	1,474
Total Net Position - Beginning	<u>51,303</u>
Total Net Position - Ending	<u>\$ 52,777</u>

The accompanying notes are an integral part of this statement.

**BLOCHMAN UNION SCHOOL DISTRICT**

## STATEMENT OF CASH FLOWS

## PROPRIETARY FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Governmental Activities
	Internal Service Fund
	Self-Insurance Fund
Cash Flows from Operating Activities:	
Cash received for services	\$ 221,735
Cash paid for services and other operating expenses	(221,645)
Net cash used by operating activities	90
Cash Flows from Investing Activities:	
Interest received	364
Net decrease in cash and cash equivalents	454
Cash and cash equivalents at July 1, 2022	51,246
Cash and cash equivalents at June 30, 2023	\$ 51,700

Reconciliation of Operating Income to Net Cash  
Provided by Operating Activities

Operating Income (loss)	\$ 970
(Increase) Decrease in Operating Assets:	
Accounts receivable	(880)
Net cash provided by operating activities	\$ 90

The accompanying notes are an integral part of this statement.



# BLOCHMAN UNION SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Accounting Policies

The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

#### B. Reporting Entity

The reporting entity is the Blochman Union School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, GASB Statement No. 80 and GASB Statement No. 90.

#### C. Basis of Presentation

##### *Government-wide Financial Statements:*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide statements differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation, with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

##### *Fund Financial Statements:*

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the internal service fund includes the cost of insurance premiums and claims related to self-insurance.

#### D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary funds also use the accrual basis of accounting.

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Accounting (Continued)**

*Revenues – exchange and non-exchange transactions:*

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within one year after fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

*Unearned revenue:*

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

*Pensions:*

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Blochman Union School District's California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement Plan (CalSTRS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and CalSTRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported as fair value.

*Expenses/expenditures:*

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**E. Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and proprietary funds as follows:

# BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### E. Fund Accounting (Continued)

#### *Major Governmental Funds:*

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### *Nonmajor Governmental Fund:*

**Special Revenue Funds** are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund. The District maintains three nonmajor special revenue funds:

1. The Associated Student Body Fund is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.
2. The Deferred Maintenance Fund is used for the purpose of major repair or replacement of the District's property.
3. The Cafeteria Fund is used for revenues and expenditures made to operate the District's cafeteria.

**Capital Project Funds** are used to account for the acquisitions and/or construction of all major governmental capital assets. The District maintains one nonmajor capital project fund:

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under the provisions of the California Environmental Quality Act (CEQA).

#### *Nonmajor Proprietary Fund:*

**Internal Service Funds** are used to account for services rendered on a cost-reimbursement basis within the District. The District maintains one internal service fund:

The Self-Insurance Fund is used to provide medical benefits to its employees.

### F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By State law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District Superintendent during the fiscal year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the fiscal year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

### G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

# BLOCHMAN UNION SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### I. Statement of Cash Flows

For the purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

#### J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

##### 1. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq.. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with the Santa Barbara County Treasury was not available.

##### 2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

##### 3. Prepaid Items

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

##### 4. Capital Assets

Capital assets are those purchased or acquired with an original costs of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed capital assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of a capital asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the capital assets or materially extend the capital assets' lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over the following estimated useful lives.

**BLOCHMAN UNION SCHOOL DISTRICT**

NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)****4. Capital Assets (Continued)**

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

**5. Unearned Revenue**

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

**6. Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The liabilities are recognized in the government-wide financial statements at fiscal year end.

# BLOCHMAN UNION SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

##### 6. Compensated Absences (Continued)

Accumulated employee sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

##### 7. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualify for reporting in this category; refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualify for reporting in this category; refer to Note 7 for a detailed list of the deferred inflows of revenues the District has recognized.

##### 8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

##### 9. Fund Balances

Fund balances of the governmental funds are classified as follows:

**Nonspendable Fund Balance** – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Assigned Fund Balance** – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

# BLOCHMAN UNION SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

##### 9. Fund Balances (Continued)

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

##### 10. Property Taxes

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

##### 11. Right to Use Assets

The District has recorded right to use lease assets as a result of implementing GASB Statement No. 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

#### K. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 99 "Omnibus 2022"

The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.

Statement No. 100 "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"

The provisions of this statement are effective for fiscal years beginning after June 15, 2023.

Statement No. 101 "Compensated Absences"

The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

## BLOCHMAN UNION SCHOOL DISTRICT

### NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

#### NOTE 2 - CASH AND INVESTMENTS

The District's cash and investments at June 30, 2023, consisted of the following:

Cash on hand and in banks	\$ 39,515
Cash and investments with the County Treasurer	5,035,405
Total cash in investments	<u>\$ 5,074,920</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in county treasury, statement of net position	\$ 5,035,405
Cash in revolving fund, statement of net position	500
Cash on hand and in banks, statement of net position	39,015
Total cash in investments	<u>\$ 5,074,920</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District did not have investments that are measured under Level 1, Level 2, or Level 3.

#### Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury as part of the common investment pool (\$5,035,405 as of June 30, 2023). The fair value of this pool as of that date, as provided by the plan sponsor, was \$5,035,405. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds.

The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

#### Cash on Hand, in Banks, and in Revolving Fund

Cash balance on hand and in banks (\$39,015 as of June 30, 2023) and in the revolving fund (\$500) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

#### Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

#### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.



**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 2 - CASH AND INVESTMENTS (Continued)**Disclosures Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Santa Barbara County Investment Pool	\$ 5,035,405	\$ 5,035,405	\$ -	\$ -	\$ -
Total	\$ 5,035,405	\$ 5,035,405	\$ -	\$ -	\$ -

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
Santa Barbara County Investment Pool	\$ 5,035,405	N/A	\$ -	\$ -	\$ -	\$ 5,035,405
Total	\$ 5,035,405		\$ -	\$ -	\$ -	\$ 5,035,405

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District's investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Santa Barbara County Investment Pool).

**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

Excess of expenditures over appropriations in individual funds, are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Governmental Fund:	
General Fund	
Capital Outlay	\$ 122,501
Principal	8,462

**NOTE 4 - RECEIVABLES**

Receivables at June 30, 2023, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Proprietary Fund</u>
Federal Government:			
Federal programs	\$ 63,860	\$ 16,995	\$ -
State Government:			
Categorical aid programs	4,179	17,881	
Lottery	10,807		
Local Sources:			
Charter schools	391,204		
Miscellaneous			880
Interest	19,223	1,545	197
Totals	<u>\$ 489,273</u>	<u>\$ 36,421</u>	<u>\$ 1,077</u>

**NOTE 5 – RIGHT TO USE ASSET**

Right to use asset activity for the District for the fiscal year ended June 30, 2023, was as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2023</u>
<b>Right to use assets</b>				
Leased portables	\$ 26,793	\$ -	\$ -	\$ 26,793
Total right to use assets	<u>26,793</u>			<u>26,793</u>
Less accumulated amortization for:				
Leased portables	10,717	12,861		23,578
Total accumulated amortization	<u>10,717</u>	<u>12,861</u>		<u>23,578</u>
Right to use assets, net	<u>\$ 16,076</u>	<u>\$ (12,861)</u>	<u>\$ -</u>	<u>\$ 3,215</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 6 – CAPITAL ASSETS AND DEPRECIATION**

Capital assets activity for the fiscal year ended June 30, 2023, is shown below:

Governmental Activities

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Capital assets, not being depreciated:				
Land	\$ 40,517	\$ -	\$ -	\$ 40,517
Work in progress	222,875	212,610		435,485
Total capital assets, not being depreciated	<u>\$ 263,392</u>	<u>\$ 212,610</u>	<u>\$ -</u>	<u>\$ 476,002</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,324,638	\$ -	\$ -	\$ 1,324,638
Equipment	435,863	44,620		480,483
Total capital assets, being depreciated	<u>1,760,501</u>	<u>44,620</u>		<u>1,805,121</u>
Less accumulated depreciation for:				
Buildings and improvements	571,682	45,223		616,905
Equipment	321,480	26,257		347,737
Total accumulated depreciation	<u>893,162</u>	<u>71,480</u>		<u>964,642</u>
Total capital assets, being depreciated	<u>\$ 867,339</u>	<u>\$ (26,860)</u>	<u>\$ -</u>	<u>\$ 840,479</u>
Governmental activities, capital assets, net	<u>\$ 1,130,731</u>	<u>\$ 185,750</u>	<u>\$ -</u>	<u>\$ 1,316,481</u>
Governmental Activities:				
Unallocated	\$ 71,480			
Total depreciation expense	<u>\$ 71,480</u>			

**NOTE 7 – PENSION PLANS****State Teachers' Retirement System (CalSTRS)****A. General Information about the Pension Plan**

**Plan Descriptions** – All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

**Benefits Provided** – The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

**BLOCHMAN UNION SCHOOL DISTRICT****NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2023

**NOTE 7 – PENSION PLANS (Continued)****State Teachers' Retirement System (CalSTRS) (Continued)****A. General Information about the Pension Plan (Continued)**

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contributions rates	10.25%	10.205%
Required employer contribution rates	19.10%	19.10%
Required state contributions rates	10.828%	10.828%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Annual Comprehensive Financial Report (ACFR). The CalSTRS' ACFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

**Contributions** – Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

**On-Behalf Payments** – The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions to CalSTRS.

For the fiscal year ended June 30, 2023, the contributions recognized as part of pension expense was as follows:

Contribution-employer	\$ 149,270
Contribution-state	60,445
	<u>\$ 209,715</u>

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 1,032,609
State's proportionate share of the net pension liability associated with the District	<u>656,094</u>
Total	<u>\$ 1,688,703</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 7 – PENSION PLANS (Continued)****State Teachers' Retirement System (CalSTRS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the District's proportion was .0015%, which decreased by .0001 from its proportion measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$127,192. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 847	\$ 77,409
Changes of assumptions	51,170	
Net difference between projected and actual earning on pension plan investments		50,527
Changes in proportion and differences between District contributions and proportionate share of contributions	175,797	168,556
District contributions subsequent to the measurement date	172,992	
Total	<u>\$ 400,806</u>	<u>\$ 296,492</u>

\$172,992 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2024	\$ 8,815
2025	(40,454)
2026	(65,590)
2027	79,081
2028	(20,136)
2029	(30,394)
	<u>\$ (68,678)</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 7 – PENSION PLANS (Continued)****State Teachers' Retirement System (CalSTRS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry age normal
Discount Rate	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. In January 31, 2020, the CalSTRS' retirement board changed the mortality assumptions based on the July 1, 2015 through June 30, 2018 Experience Analysis. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries. For further details, see CalSTRS July 1, 2015 through June 30, 2018 Experience Analysis on the CalSTRS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance – PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on January 31, 2020, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	42 %	4.80 %
Private Equity	13 %	6.30 %
Real Estate	15 %	3.60 %
Inflation Sensitive	6 %	3.30 %
Fixed Income	12 %	1.30 %
Cash/Liquidity	2 %	(0.40) %
Absolute Return	10 %	1.80 %
	<u>100 %</u>	

\*10 year geometric average

# BLOCHMAN UNION SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

### NOTE 7 – PENSION PLANS (Continued)

#### California Public Employees' Retirement System (CalPERS) (Continued)

##### A. General Information About the Pension Plan (Continued)

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the fiscal year ended June 30, 2023, the rate of interest credited to members' accounts was 6 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 50	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	7%
Required employer contribution rates	25.37%	25.37%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Annual Comprehensive Financial Report (ACFR). The CalPERS' ACFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

For the fiscal year ended June 30, 2023, the contributions recognized as part of pension expense was as follow:

Contribution-employer	\$ 108,562
-----------------------	------------

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of \$1,050,154.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the District's proportion was .0031%, which decreased by .0001% from its proportion measured as of June 30, 2021.

# BLOCHMAN UNION SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

### NOTE 7 – PENSION PLANS (Continued)

#### California Public Employees' Retirement System (CalPERS) (Continued)

##### A. General Information About the Pension Plan (Continued)

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the year ended June 30, 2023, the rate of interest credited to members' accounts was 6 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 50	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	7%
Required employer contribution rates	25.37%	25.37%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Annual Comprehensive Financial Report (ACFR). The CalPERS' ACFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

For the year ended June 30, 2023, the contributions recognized as part of pension expense was as follow:

Contribution-employer	\$ 108,562
-----------------------	------------

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of \$1,050,154.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the District's proportion was .0031%, which decreased by .0001% from its proportion measured as of June 30, 2021.



**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 7 – PENSION PLANS (Continued)****California Public Employees' Retirement System (CalPERS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$194,860. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 4,746	\$ 26,129
Changes of assumptions	77,684	
Net difference between projected and actual earning on pension plan investments	123,994	
Changes in proportion and differences between District contributions and proportionate share of contributions	88,409	24,237
District contributions subsequent to the measurement date	<u>160,256</u>	
Total	<u>\$ 455,089</u>	<u>\$ 50,366</u>

\$160,256 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Amount</u>
2024	\$ 82,912
2025	67,731
2026	18,218
2027	<u>75,606</u>
	<u>\$ 244,467</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 7 – PENSION PLANS (Continued)**

**California Public Employees' Retirement System (CalPERS) (Continued)**

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry age normal
Discount Rate	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies
Post-retirement Benefit Increases	Up to 2.00% until purchasing power protection Allowance flows purchasing power applies, 2.30% thereafter

**Change in Assumptions**

For the measurement date of June 30, 2022, the discount rate was lowered from 7.15% to 6.90% and the inflation rate was decreased from 2.50% to 2.30%.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on testing the plans, the tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term project portfolio return.

**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 7 – PENSION PLANS (Continued)****California Public Employees' Retirement System (CalPERS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Expected Real Rate of Return Years 1-10(a)(b)
Global Equity - cap weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100.0%	

(a) An expected inflation of 2.30% was used for this period

(b) Figures are based on the 2021-22 Asset Liability Management study.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 1,517,002
Current Discount Rate	6.90%
Net Pension Liability	\$ 1,050,154
1% Increase	7.90%
Net Pension Liability	\$ 664,323

**Pension Plan Fiduciary Net Position** — Detailed information about pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**C. Payable to the Pension Plan**

At June 30, 2023, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2023.

**BLOCHMAN UNION SCHOOL DISTRICT**

## NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2023

**NOTE 8 – LEASE LIABILITY**

On March 26, 2021, the District agreed to terms to lease 2 classroom portables commencing September 1, 2021 and ending on August 31, 2024 for an annual payment of \$9,200 on September 1 of each year of the lease. The lease liability is measured at a discount rate of 3%, which is the US Treasury bill interest rate. As a result of the lease, the District has recorded a right to use asset of \$26,793.

The future minimum lease obligation and the net present value of these minimum lease payments as of June 30, 2023, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2024	\$ 9,131	\$ 69	\$ 9,200
	<u>\$ 9,131</u>	<u>\$ 69</u>	<u>\$ 9,200</u>

**NOTE 9 – LONG-TERM LIABILITIES – SCHEDULE OF CHANGES**

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023, is shown below:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
Net pension liability	\$ 1,383,715	\$ 699,048	\$ -	\$ 2,082,763	\$ -
Lease liability	17,593		8,462	9,131	9,131
	<u>\$ 1,401,308</u>	<u>\$ 699,048</u>	<u>\$ 8,462</u>	<u>\$ 2,091,894</u>	<u>\$ 9,131</u>

**NOTE 10 – NET POSITION**

The government-wide, proprietary funds, and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

*Net Investment In Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduces the balance in this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents net position of the District, not restricted for any project or other purpose.

**BLOCHMAN UNION SCHOOL DISTRICT****NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2023

**NOTE 11 –FUND BALANCES**

Fund balances are composed of the following elements:

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>			
Revolving cash	\$ 500	\$ -	\$ 500
<b>Restricted</b>			
Expanded Learning Opportunities Program	72,181		72,181
Educator Effectiveness	5,189		5,189
Special Education	19,211		19,211
Child nutrition	61,787	69,421	131,208
Classified School Employee Professional Development Block Grant	471		471
Arts, Music, and Instructional Materials Discretionary Block Grant	55,611		55,611
Learning Recovery Emergency Block Grant	180,451		180,451
Other local	1,410		1,410
Capital projects		7	7
Associated Student Body		36,775	36,775
<b>Committed</b>			
Modernization		221,321	221,321
<b>Unassigned</b>	4,314,491		4,314,491
<b>Total</b>	<u>\$ 4,711,302</u>	<u>\$ 327,524</u>	<u>\$ 5,038,826</u>

**NOTE 12 - JOINT VENTURES (Joint Powers Agreements)**

The Blochman Union School District participates in three joint ventures under joint powers agreements (JPA's); the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationship between the Blochman Union School District and the JPA's are such that none of the JPAs are a component unit of the Blochman Union School District for financial reporting purposes.

The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

**Self-Insurance Program for Employees (S.I.P.E.)**

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

**The Self-Insured Schools of California II (S.I.S.C. II)**

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of coverage requested.

**The Self-Insured Schools of California III (S.I.S.C. III)**

S.I.S.C III arranges for and provides health and welfare insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of health and welfare insurance provided.

## **BLOCHMAN UNION SCHOOL DISTRICT**

### **NOTES TO BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2023**

#### **NOTE 13 - COMMITMENTS AND CONTINGENCIES**

##### **State and Federal Allowances, Awards, and Grants**

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

##### **Litigation**

According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

#### **NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS**

The District offers no postemployment benefits other than pension benefits.

This page intentionally left blank.

## REQUIRED SUPPLEMENTARY INFORMATION



**BLOCHMAN UNION SCHOOL DISTRICT**

## GENERAL FUND

## BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,389,789	\$ 1,875,547	\$ 1,875,547	\$ -
Education Protection Account Funds	507,474	201,430	201,430	-
Local Sources	269,264	52,608	52,608	-
Federal Revenue	99,134	176,366	176,366	-
Other State Revenue	376,136	685,499	685,499	-
Other Local Revenue	129,688	576,980	576,980	-
Total Revenues	<u>2,771,485</u>	<u>3,568,430</u>	<u>3,568,430</u>	<u>-</u>
Expenditures:				
Current:				
Certificated Salaries	1,019,191	1,073,413	1,073,413	-
Classified Salaries	440,451	485,899	485,899	-
Employee Benefits	630,160	645,768	645,768	-
Books And Supplies	204,850	217,976	191,155	26,821
Services And Other Operating Expenditures	574,825	580,635	572,172	8,463
Other Outgo	14,491	5,572	5,572	-
Capital Outlay	-	63,263	185,764	(122,501)
Debt Service:				
Principal	-	-	8,462	(8,462)
Total Expenditures	<u>2,883,968</u>	<u>3,072,526</u>	<u>3,168,205</u>	<u>(95,679)</u>
Net Change in Fund Balance	(112,483)	495,904	400,225	(95,679)
Fund Balance, July 1	<u>4,311,077</u>	<u>4,311,077</u>	<u>4,311,077</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 4,198,594</u>	<u>\$ 4,806,981</u>	<u>\$ 4,711,302</u>	<u>\$ (95,679)</u>

**BLOCHMAN UNION SCHOOL DISTRICT****SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**

Last 10 Years\*

As of June 30, 2023

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2023	2022	2021	2020	2019
Proportion of the net pension liability	.0031 %	.0032 %	.0026 %	.0025 %	.0021 %
Proportionate share of the net pension liability	\$ 1,050,154	\$ 643,679	\$ 803,054	\$ 727,159	\$ 565,559
Covered payroll	\$ 469,555	\$ 454,821	\$ 376,386	\$ 345,632	\$ 279,776
Proportionate share of the net pension liability as percentage of covered payroll	223.65 %	141.52 %	213.36 %	210.39 %	202.15 %
Plan's total pension liability	\$ 113,794,594,060	\$ 106,857,487,903	\$ 102,289,672,089	\$ 97,300,991,939	\$ 91,459,283,785
Plan's fiduciary net position	\$ 79,385,508,859	\$ 86,523,055,655	\$ 71,806,596,106	\$ 68,156,740,617	\$ 64,796,135,561
Plan fiduciary net position as a percentage of the total pension liability	69.76 %	80.97 %	70.00 %	70.05 %	70.85 %
	2018	2017	2016	2015	
Proportion of the net pension liability	.0020 %	.0022 %	.0016 %	.0020 %	
Proportionate share of the net pension liability	\$ 470,608	\$ 435,080	\$ 233,403	\$ 228,009	
Covered payroll	\$ 251,382	\$ 241,394	\$ 175,304	\$ 201,897	
Proportionate share of the net pension liability as percentage of covered payroll	187.21 %	180.24 %	133.14 %	112.93 %	
Plan's total pension liability	\$ 84,871,025,628	\$ 75,663,026,434	\$ 71,651,164,353	\$ 68,292,799,349	
Plan's fiduciary net position	\$ 60,998,386,333	\$ 55,912,964,588	\$ 56,911,065,643	\$ 56,940,364,500	
Plan fiduciary net position as a percentage of the total pension liability	71.87 %	73.90 %	79.43 %	83.38 %	

\*- Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

Notes to Schedule

For fiscal year ending June 30, 2023, the discount rate was lowered from 7.15% to 6.90% and the inflation rate was decreased from 2.50% to 2.30%.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**Last 10 Years\***  
**As of June 30, 2023**

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2023	2022	2021	2020	2019
Proportion of the net pension liability	.0015 %	.0016 %	.0015 %	.0014 %	.0013 %
Proportionate share of the net pension liability	\$ 1,032,609	\$ 740,036	\$ 1,451,992	\$ 1,263,305	\$ 1,226,082
State's proportionate share of net pension liability associated with the District	656,094	375,779	951,730	1,155,108	685,910
Total	<u>\$ 1,688,703</u>	<u>\$ 1,115,815</u>	<u>\$ 2,403,722</u>	<u>\$ 2,418,413</u>	<u>\$ 1,911,992</u>
Covered payroll	\$ 882,210	\$ 870,966	\$ 807,444	\$ 760,154	\$ 709,245
Proportionate share of the net pension liability as percentage of covered payroll	117.05 %	84.97 %	179.83 %	166.19 %	172.87 %
Plan's total pension liability	\$ 369,543,996,000	\$ 355,802,665,000	\$ 343,894,793,000	\$ 329,179,470,000	\$ 316,777,450,000
Plan's fiduciary net position	\$ 300,056,284,995	\$ 310,293,452,995	\$ 246,983,743,955	\$ 238,861,887,995	\$ 224,868,634,995
Plan fiduciary net position as a percentage of the total pension liability	81.20 %	87.21 %	71.82 %	72.56 %	70.99 %
	2018	2017	2016	2015	
Proportion of the net pension liability	.0013 %	.0013 %	.0014 %	.0010 %	
Proportionate share of the net pension liability	\$ 1,191,561	\$ 1,075,461	\$ 931,530	\$ 559,341	
State's proportionate share of net pension liability associated with the District	729,279	623,799	492,668	448,944	
Total	<u>\$ 1,920,840</u>	<u>\$ 1,699,260</u>	<u>\$ 1,424,198</u>	<u>\$ 1,008,285</u>	
Covered payroll	\$ 675,906	\$ 671,491	\$ 612,905	\$ 578,776	
Proportionate share of the net pension liability as percentage of covered payroll	176.29 %	160.16 %	145.05 %	96.64 %	
Plan's total pension liability	\$ 302,770,146,000	\$ 269,994,690,000	\$ 259,146,248,000	\$ 248,910,844,000	
Plan's fiduciary net position	\$ 210,289,899,995	\$ 189,113,486,995	\$ 191,822,335,995	\$ 190,474,016,000	
Plan fiduciary net position as a percentage of the total pension liability	69.46 %	70.04 %	74.02 %	76.52 %	

\*- Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

Notes to Schedule

There were no changes in assumption for the fiscal year ended June 30, 2023.

**BLOCHMAN UNION SCHOOL DISTRICT****SCHEDULE OF PENSION CONTRIBUTIONS**

Last 10 Years\*

As of June 30, 2023

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 160,256	\$ 107,575	\$ 94,148	\$ 74,227	\$ 62,428
Contribution in relation to the actuarially determined contributions	<u>(160,256)</u>	<u>(107,575)</u>	<u>(94,148)</u>	<u>(74,227)</u>	<u>(62,428)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 631,675	\$ 469,555	\$ 454,821	\$ 376,386	\$ 345,632
Contributions as a percentage of covered payroll	25.370 %	22.910 %	20.700 %	19.721 %	18.062 %
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 43,452	\$ 34,912	\$ 28,598	\$ 20,635	
Contribution in relation to the actuarially determined contributions	<u>(43,452)</u>	<u>(34,912)</u>	<u>(28,598)</u>	<u>(20,635)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 279,776	\$ 251,382	\$ 241,394	\$ 175,304	
Contributions as a percentage of covered payroll	15.531 %	13.888 %	11.847 %	11.771 %	

Notes to Schedule

There were no changes in assumption for the fiscal year ended June 30, 2023.

\*- Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**Last 10 Years\***  
**As of June 30, 2023**

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 172,992	\$ 149,270	\$ 140,661	\$ 138,073	\$ 123,753
Contribution in relation to the actuarially determined contributions	<u>(172,992)</u>	<u>(149,270)</u>	<u>(140,661)</u>	<u>(138,073)</u>	<u>(123,753)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 905,717	\$ 882,210	\$ 870,966	\$ 807,444	\$ 760,154
Contributions as a percentage of covered payroll	19.10 %	16.92 %	16.15 %	17.10 %	16.28 %
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 104,344	\$ 85,029	\$ 72,051	\$ 54,426	
Contribution in relation to the actuarially determined contributions	<u>(104,344)</u>	<u>(85,029)</u>	<u>(72,051)</u>	<u>(54,426)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 709,245	\$ 675,906	\$ 671,491	\$ 612,905	
Contributions as a percentage of covered payroll	14.71 %	12.58 %	10.73 %	8.88 %	

Notes to Schedule

There were no changes in assumption for the fiscal year ended June 30, 2023.

\*- Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

This page intentionally left blank.

## **SUPPLEMENTARY INFORMATION SECTION**





**BLOCHMAN UNION SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
<b>ASSETS:</b>			
Cash in County Treasury	\$ 253,684	\$ 7	\$ 253,691
Cash on Hand and in Banks	37,816	-	37,816
Accounts Receivable	36,421	-	36,421
Total Assets	<u>\$ 327,921</u>	<u>\$ 7</u>	<u>\$ 327,928</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Accounts Payable	\$ 404	\$ -	\$ 404
Total Liabilities	<u>404</u>	<u>-</u>	<u>404</u>
Fund Balances:			
Restricted	106,196	7	106,203
Committed	221,321	-	221,321
Total Fund Balances	<u>327,517</u>	<u>7</u>	<u>327,524</u>
Total Liabilities and Fund Balances	<u>\$ 327,921</u>	<u>\$ 7</u>	<u>\$ 327,928</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:			
Federal Revenue	\$ 101,826	\$ -	\$ 101,826
Other State Revenue	97,905	-	97,905
Other Local Revenue	48,310	1,469	49,779
Total Revenues	<u>248,041</u>	<u>1,469</u>	<u>249,510</u>
Expenditures:			
Current:			
Pupil Services	178,455	-	178,455
Ancillary Services	26,063	-	26,063
Plant Services	11,820	1,463	13,283
Capital Outlay	75,155	-	75,155
Total Expenditures	<u>291,493</u>	<u>1,463</u>	<u>292,956</u>
Net Change in Fund Balances	(43,452)	6	(43,446)
Fund Balances, July 1	370,969	1	370,970
Fund Balances, June 30	<u>\$ 327,517</u>	<u>\$ 7</u>	<u>\$ 327,524</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2023

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS:</b>				
Cash in County Treasury	\$ -	\$ 33,700	\$ 219,984	\$ 253,684
Cash on Hand and in Banks	35,775	1,041	-	37,816
Accounts Receivable	-	35,084	1,337	36,421
Total Assets	<u>\$ 36,775</u>	<u>\$ 69,825</u>	<u>\$ 221,321</u>	<u>\$ 327,921</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
Liabilities:				
Accounts Payable	\$ -	\$ 404	\$ -	\$ 404
Total Liabilities	<u>-</u>	<u>404</u>	<u>-</u>	<u>404</u>
Fund Balances:				
Restricted	36,775	69,421	-	106,196
Committed	-	-	221,321	221,321
Total Fund Balances	<u>36,775</u>	<u>69,421</u>	<u>221,321</u>	<u>327,517</u>
Total Liabilities and Fund Balances	<u>\$ 36,775</u>	<u>\$ 69,825</u>	<u>\$ 221,321</u>	<u>\$ 327,921</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>				
Federal Revenue	\$ -	\$ 101,826	\$ -	\$ 101,826
Other State Revenue	-	97,905	-	97,905
Other Local Revenue	39,574	1,405	7,331	48,310
Total Revenues	<u>39,574</u>	<u>201,136</u>	<u>7,331</u>	<u>248,041</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Pupil Services	-	178,455	-	178,455
Ancillary Services	26,063	-	-	26,063
Plant Services	-	-	11,820	11,820
Capital Outlay	-	-	75,155	75,155
Total Expenditures	<u>26,063</u>	<u>178,455</u>	<u>86,975</u>	<u>291,493</u>
Net Change in Fund Balances	13,511	22,681	(79,644)	(43,452)
Fund Balances, July 1	23,264	46,740	300,965	370,969
Fund Balances, June 30	<u>\$ 36,775</u>	<u>\$ 69,421</u>	<u>\$ 221,321</u>	<u>\$ 327,517</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

ASSOCIATED STUDENT BODY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 39,574	\$ 39,574	\$ -
Total Revenues	<u>39,574</u>	<u>39,574</u>	<u>-</u>
Expenditures:			
Current:			
Books And Supplies	26,063	26,063	-
Total Expenditures	<u>26,063</u>	<u>26,063</u>	<u>-</u>
Net Change in Fund Balance	13,511	13,511	-
Fund Balance, July 1	23,264	23,264	-
Fund Balance, June 30	<u>\$ 36,775</u>	<u>\$ 36,775</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

CAFETERIA FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Federal Revenue	\$ 101,826	\$ 101,826	\$ -
Other State Revenue	97,905	97,905	-
Other Local Revenue	1,405	1,405	-
Total Revenues	<u>201,136</u>	<u>201,136</u>	<u>-</u>
Expenditures:			
Current:			
Classified Salaries	54,878	54,878	-
Employee Benefits	19,604	19,604	-
Books And Supplies	95,700	95,700	-
Services And Other Operating Expenditures	8,273	8,273	-
Total Expenditures	<u>178,455</u>	<u>178,455</u>	<u>-</u>
Net Change in Fund Balance	22,681	22,681	-
Fund Balance, July 1	46,740	46,740	-
Fund Balance, June 30	<u>\$ 69,421</u>	<u>\$ 69,421</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**  
 DEFERRED MAINTENANCE FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 7,331	\$ 7,331	\$ -
Total Revenues	<u>7,331</u>	<u>7,331</u>	<u>-</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	11,820	11,820	-
Capital Outlay	75,155	75,155	-
Total Expenditures	<u>86,975</u>	<u>86,975</u>	<u>-</u>
Net Change in Fund Balance	(79,644)	(79,644)	-
Fund Balance, July 1	300,965	300,965	-
Fund Balance, June 30	<u>\$ 221,321</u>	<u>\$ 221,321</u>	<u>\$ -</u>

**BLOCHMAN UNION SCHOOL DISTRICT**

CAPITAL FACILITIES FUND

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 1,469	\$ 1,469	\$ -
Total Revenues	<u>1,469</u>	<u>1,469</u>	<u>-</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	<u>1,463</u>	<u>1,463</u>	<u>-</u>
Total Expenditures	<u>1,463</u>	<u>1,463</u>	<u>-</u>
Net Change in Fund Balance	6	6	-
Fund Balance, July 1	<u>1</u>	<u>1</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ -</u>



**BLOCHMAN UNION SCHOOL DISTRICT**  
ORGANIZATION  
JUNE 30, 2023

The Blochman Union School District was established around 1883, and is located within Santa Barbara County. There were no changes in the boundaries of the District during the current fiscal year. The District currently operates one elementary for grades kindergarten through eighth.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Shannon Clay	President	2022
Kelly Salas-Ernst	Clerk	2024
Tom Gibbons	Member	2022
Daniella Pearce	Member	2024
Jeania Reasner	Member	2024

ADMINISTRATION

Doug Brown  
Superintendent/Principal

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary		
Kindergarten through third	72.33	72.04
Fourth through sixth	57.00	56.90
Seventh and eighth	37.68	37.52
	<u>167.01</u>	<u>166.46</u>

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

There were no audit findings which resulted in necessary revisions to attendance.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Grade Level	Ed. Code 46207 Minutes Requirement	2022-23 Actual Minutes	J-13 Credited Minutes	Total 2022-23 Minutes	Actual Number of days Traditional Calendar	J-13 Credited Days	Total Days	Status
Kindergarten	36,000	56,630	670	57,300	178	2	180	In compliance
Grade 1	50,400	53,960	640	54,600	178	2	180	In compliance
Grade 2	50,400	53,960	640	54,600	178	2	180	In compliance
Grade 3	50,400	53,960	640	54,600	178	2	180	In compliance
Grade 4	54,000	53,960	640	54,600	178	2	180	In compliance
Grade 5	54,000	53,960	640	54,600	178	2	180	In compliance
Grade 6	54,000	53,960	640	54,600	178	2	180	In compliance
Grade 7	54,000	53,960	640	54,600	178	2	180	In compliance
Grade 8	54,000	53,960	640	54,600	178	2	180	In compliance

Districts must maintain their instructional minutes at the Education Code Section 46207 minutes requirement.

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceeded its targeted funding.

The District received an approval of their J-13A for 2 instructional days and the above J-13 credited minutes

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>General Fund</u>	<u>2024 (budget)</u> <u>(note 2)</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Revenues and other financial sources	<u>\$ 3,180,362</u>	<u>\$ 3,568,430</u>	<u>\$ 3,733,333</u>	<u>\$ 2,980,323</u>
Expenditures	<u>3,444,603</u>	<u>3,168,205</u>	<u>2,590,180</u>	<u>2,497,821</u>
Other uses and transfers	<u></u>	<u></u>	<u></u>	<u></u>
Total outgo	<u>3,444,603</u>	<u>3,168,205</u>	<u>2,590,180</u>	<u>2,497,821</u>
Change in fund balance	<u>(264,241)</u>	<u>400,225</u>	<u>1,143,153</u>	<u>482,502</u>
Ending fund balance	<u>\$ 4,447,061</u>	<u>\$ 4,711,302</u>	<u>\$ 4,311,077</u>	<u>\$ 3,167,924</u>
Available reserves (note 1)	<u>\$ 3,504,128</u>	<u>\$ 4,314,492</u>	<u>\$ 3,541,529</u>	<u>\$ 2,372,548</u>
Reserve for economic uncertainties	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Undesignated/unassigned fund balance	<u>\$ 3,504,128</u>	<u>\$ 4,314,492</u>	<u>\$ 3,541,529</u>	<u>\$ 2,372,548</u>
Available reserves as a percentage of total outgo	101.7%	136.2%	136.7%	95.0%
Total long-term liabilities	\$ 2,082,763	\$ 2,091,894	\$ 1,401,308	\$ 2,255,046
Average daily attendance at P-2	191	167	167	201

This schedule discloses the District's financial trends by displaying past fiscal years' data along with current fiscal year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$1,543,378 over the past two fiscal years. The fiscal year 2023-24 budget projects a decrease of \$264,241. For a District this size, the State recommends available reserves of at least the greater of \$75,000 or 5%.

The District has incurred an operating surplus in each of the past three fiscal years. The District anticipates an operating deficit during the 2023-24 fiscal year. Total long-term liabilities has decreased by \$163,152 over the past two fiscal years.

Average daily attendance has decreased by 34 over the past two fiscal years. An increase in 24 ADA is anticipated during the fiscal year 2023-24.

**NOTES:**

- 1 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 2 Budget 2024 is included for analytical purposes only and has not been subjected to audit.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF CHARTER SCHOOLS**  
**JUNE 30, 2023**

Charter School	Charter School Number	Inclusion in Financial Statements
Family Partnership Home Study	0763	Not Included
Trivium Charter School	1319	Not Included
Trivium Charter School Adventure	1994	Not Included
Trivium Charter School Voyage	1995	Not Included

**BLOCHMAN UNION SCHOOL DISTRICT****RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
JUNE 30, 2023**

	<u>General Fund</u>	<u>Deferred Maintenance Fund</u>
June 30, 2023, annual financial and budget report fund balances/net position	\$ 4,806,980	\$ 221,321
Understatement of accounts payable	<u>(95,678)</u>	<u></u>
June 30, 2023, audited financial statements fund balances/net position	<u>\$ 4,711,302</u>	<u>\$ 221,321</u>

	<u>General Long-Term Liabilities</u>
June 30, 2023, annual financial and budget report long-term total liabilities	\$ -
Understatement of net pension liability	2,082,763
Understatement of lease liability	<u>9,131</u>
June 30, 2023, audited financial statements long-term total liabilities	<u>\$ 2,091,894</u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the annual financial and budget report to the audited financial statements.

Cafeteria Fund	Associated Student Body Fund	Capital Facilities Fund	Self-Insurance Fund
\$ 69,421	\$ 36,775	\$ 7	\$ 52,777
<u>\$ 69,421</u>	<u>\$ 36,775</u>	<u>\$ 7</u>	<u>\$ 52,777</u>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Blochman Union School District  
Santa Maria, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District (the District), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 28, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Moss, Levy & Hartzheim LLP*

Santa Maria, California  
November 28, 2023



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees  
Blochman Union School District  
Santa Maria, California

### Report on State Compliance

#### Opinion

We have audited the Blochman Union School District's (the District) compliance with the types of compliance requirements described in the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Blochman Union School District's state programs identified below for the fiscal year ended June 30, 2023.

In our opinion, the Blochman Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule below for the fiscal year ended June 30, 2023.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its state programs.

#### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Blochman Union School District's internal control. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance accounting:	
Attendance reporting	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship, Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
Home to School Transportation Reimbursement	Not applicable
Independent Study Certification for ADA Loss Mitigation	Yes
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study- Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Yes

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>CHARTER SCHOOLS:</b>	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

### Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Moss, Remy & Hultgren LLP*

Santa Maria, California  
November 28, 2023

The term "not applicable" is used above to mean either Blochman Union School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

This page intentionally left blank.

## **FINDINGS AND RECOMMENDATIONS SECTION**



**BLOCHMAN UNION SCHOOL DISTRICT**  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023

**Section I – Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_\_\_ Yes      X   No

Significant deficiencies identified not considered  
to be material weaknesses?

\_\_\_\_\_ Yes      X   None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes      X   No

**State Awards**

Any audit findings disclosed that are required to be  
reported in accordance with Standards and Procedures  
for Audits of California K-12 Local Education Agencies?

\_\_\_\_\_ Yes      X   No

Type of auditors' report issued on compliance  
for state programs:

Unmodified

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2023**

**Section II – Financial Statements Findings**

There were no financial statement findings and questioned costs.



**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2023**

**Section III – State Award Findings and Questioned Costs**

There were no state award findings and questioned costs.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2023**

**Section II – Financial Statements Findings**

There were no prior fiscal year financial statement findings or questioned costs.

**BLOCHMAN UNION SCHOOL DISTRICT**  
**SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2023**

**Section III – State Award Findings and Questioned Costs**

**Finding 2022-001**  
**TRANSPORTATION MAINTENANCE OF EFFORT**  
**40000**

**Criteria:**

In accordance with Education Code Section 42238.03(a)(6)(B), a District must expend the lesser of the amount expended for home to school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13 fiscal year, as adjusted by Education Code Section 42238.03(a)(6)(A)(iii).

**Condition:**

District did not expend the lesser of the amount expended for home to school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13 fiscal year, as adjusted by Education Code Section 42238.03(a)(6)(A)(iii).

**Cause:**

Did not operate home to school transportation in fiscal year 2021-22.

**Effect:**

District is not in compliance.

**Repeat Finding:**

No.

**Questioned Costs:**

\$0.

**Recommendation:**

The District should expend the required amount on home to school transportation.

**District Corrective Action Plan:**

Due to the COVID-19 pandemic, the District was unable to safely provide home to school transportation in the 2021-22 fiscal year. This has been corrected in the 2022-23 fiscal year. The District is contracting with American Star Tours to provide home to school transportation. The amount of the contract is \$219,240.

**Current Status:**

Implemented.



VII – J

Blochman Union School District

**Comprehensive School Safety Plan**

**Benjamin Foxen Elementary School**

2023-2024

Required Members	Title
Doug Brown Sam Orozco	Superintendent/Principal Special Education Director/School Psychologist
Holly DeKorte, Nancy Myers, Adrienne Perkins, Stacey Rapp	Teacher
Deanna Barnes	Classified Staff
N/A	Student
Lyuba Corbett, Jennifer Korber, Johnna Perez, Angelina Sumner, Michelle Whitney, Travis Whitney	Parent of Child Attending the School

Date Adopted by School Site Council: October 24, 2023



## Background

The development of a comprehensive school safety plan is mandated by California Education Code 32281. This mandate, which was established by Senate Bill 187, states that each school's Site Council, or a Safety Planning Committee authorized by the Site Council, shall develop a "safety plan" relevant to the needs and resources of the school. For schools built before 1998, the initial plans were to be adopted by September 1, 1998. For schools built after 1998, the plans are to be developed and adopted prior to the school's opening.

According to the education code, the School Site Council may delegate this responsibility to a School Safety Planning Committee. However, the committee must include the following members and must consult with a representative from a law enforcement agency in the writing and development of the plan:

- Principal or designee
- Teacher
- Parent Whose Child Attends the School
- Classified Employee

You are strongly encouraged to consult with staff, parents, students (where appropriate), and the broader community, in the development of the plan.

The plan is to be updated annually and kept on file at both the school site AND the district office, and readily available for inspection by the public.

The plan shall consist of two parts:

**Part 1** – The "Comprehensive School Safety Plan" shall include all components required by Education Code 32281-32282 except for the emergency preparedness components. The Comprehensive School Safety Plan shall be on file, and available for inspection by the public, with the Educational Services Division of the district.

**Part 2** – The "Emergency Preparedness Plan" shall include disaster procedures (routine and emergency), including earthquakes and other manmade or natural disasters.

The Comprehensive School Safety Plan shall include an action plan that clearly identifies policies and procedures that will improve both the safety and climate on campus, and shall include an evaluation component.

## Section I

**State your sites' GOALS for the 2023-2024 school year. Please remember to have at least one ATTENDANCE and one SCHOOL CONNECTEDNESS goal, as this links directly to the LCAP. Our goals outlined in this plan are as follows:**

1. Ensure parents have opportunities to participate in school activities and provide input in decisions that affect the school.
2. Increase school attendance rates.
3. Reduce pupil suspension and expulsion rates.

**Assessment of current status of school crime, safety and climate (provide site specific data and at least 3 years of trend data) The primary source of data for school crime, safety and climate is provided by annual CALPADS reporting. The three-year trend as shown below indicates that chronic absenteeism, suspensions, and expulsions are low and continue to decrease. This data reinforces that our current efforts in most areas of crime, safety and climate are within the range of expectations for our district.**

The three-year trend is as follows:

Year	Chronic Absenteeism Rate	Suspension Rate	Expulsion Rate
2022/2023	7%	4%	0%
2021/2022	12.16%	0%	0%
2020/2021	2.19%	1.72%	0%

Our Chronic Absenteeism rate is declining back toward pre-pandemic rates.

In an effort to reduce pupil suspensions and expulsions we have a school psychologist who meets with students who have social and emotional issues. Our teachers emphasize practicing good character traits in the classroom. School assemblies address bullying issues. Teachers have consistent classroom, cafeteria, and playground rules so that students know what is expected of them.

**“State your site goals from your 2021-2022 comprehensive school safety plan (or LCAP) and the status of those goals. Be specific with what the site has accomplished, or not done, regarding each specific goal.**

1. Ensure parents have opportunities to participate in school activities and provide input in decisions that affect the school.  
Our goal is to provide opportunities for parental involvement with making decisions that affect the school. We provide multiple opportunities for parental involvement throughout the year. We have a strong group of parents who participate in the majority of the events. Other parents are not able to participate due to barriers that are out of the school's control. Parental involvement is evidenced by parent participation in School Site Council and LCAP meetings, attendance at school events, and attendance at parent-teacher conferences.

2. Increase school attendance rates.

The majority of the actions/services were already in place and we simply continued them from the prior year. In 2017/2018 we added a monthly lottery to win lunch field trips with the Principal for students with perfect attendance during the month and a lunch with the Principal for all students with perfect attendance during the trimester.

3. Reduce pupil suspension and expulsion rates.

While our school suspension and expulsion rates are low, as shown in the chart above, there is always room for improvement. We will continue to work with our students to minimize bullying and encourage tolerance and cooperation.

## Section II

**Strategies and programs - Board Policies, Procedures and California Education Code that support student and staff safety, and positive school climate**

**These policies, procedures and education codes are to be reviewed at the beginning of every school year with all staff. Benjamin Foxen Elementary School commits to:**

Sharing the comprehensive school safety plan, the emergency plan, and our action plan, with both site council and all staff members, before the end of October of the current school year.

### A. Positive School Climate (BP 5137)

The Board of Trustees desires to enhance student learning by providing an orderly, caring, and nurturing educational and social environment in which all students can feel safe and take pride in their school and their achievements. The school environment should be characterized by positive interpersonal relationships among students and between students and staff.

*(cf. 0410 - Nondiscrimination in District Programs and Activities)*

*(cf. 3515 - Campus Security)*

*(cf. 3515.2 - Disruptions)*

*(cf. 5030 - Student Wellness)*

*(cf. 5131.4 - Student Disturbances)*

*(cf. 5142 - Safety)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

All staff are expected to serve as role models for students by demonstrating positive, professional attitudes and respect toward each student and other staff members. Teachers shall use effective classroom management techniques based on clear expectations for student behavior.

*(cf. 4119.21/4219.21/4319.21 - Professional Standards)*

Staff shall consistently enforce Board policies and regulations which establish rules for appropriate student conduct, including prohibitions against bullying, cyberbullying, harassment of students, hazing, other violence or threats of violence against students and staff, and drug, alcohol, and tobacco use.

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 3513.3 - Tobacco-Free Schools)*

*(cf. 4020 - Drug and Alcohol-Free Workplace)*

*(cf. 5131 - Conduct)*

*(cf. 5131.1 - Bus Conduct)*

*(cf. 5131.6 - Alcohol and Drugs)*

*(cf. 5131.7 - Weapons and Dangerous Instruments)*

*(cf. 5136 - Gangs)*

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

*(cf. 5145.2 - Freedom of Speech/Expression)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.9 - Hate-Motivated Behavior)*

The district's curriculum shall include age-appropriate character education which includes, but is not limited to, the principles of equality, human dignity, mutual respect, fairness, honesty, and citizenship. Teachers are encouraged to employ cooperative learning strategies that foster positive interactions in the classroom among students from diverse backgrounds.

BP 5137(b)

*(cf. 5131.9 - Academic Honesty)*

*(cf. 6141 - Curriculum Development and Evaluation)*

*(cf. 6142.94 - History/Social Science Instruction)*

*(cf. 6142.3 - Civic Education)*

*(cf. 6142.4 - Service Learning/Community Service Classes)*

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

The Superintendent/Principal or designee may develop other strategies to enhance students' feelings of connectedness with the school, such as campus beautification projects, graffiti removal, development of extracurricular activities and after-school programs, pairing of adult mentors with individual students, recognition of student achievement, and encouragement of strong family and community involvement in the school.

*(cf. 1240 - Volunteer Assistance)*

*(cf. 5126 - Awards for Achievement)*

*(cf. 5131.5 - Vandalism and Graffiti)*

*(cf. 5148.2 - Before/After School Programs)*

*(cf. 6020 - Parent Involvement)*

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.5 - Student Organizations and Equal Access)*

Students shall have opportunities to voice their concerns about school policies and practices and to share responsibility for solving problems that affect their school.



The school shall promote nonviolent conflict resolution techniques in order to encourage attitudes and behaviors that foster harmonious relations. As part of this effort, students shall be taught the skills necessary to reduce violence, including communication skills, anger management, bias reduction, and mediation skills.

*(cf. 5138 - Conflict Resolution/Peer Mediation)*

*(cf. 6164.2 - Guidance/Counseling Services)*

Staff shall receive professional development designed to improve classroom management, conflict resolution techniques, and communications with students and parents/guardians including persons of diverse backgrounds.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

**Legal Reference:**

BP 5137(c)

**Legal Reference:**

EDUCATION CODE

233-233.8 Hate violence prevention

32280-32289 School safety plans

32295.5 Teen court programs

35181 Governing board policy on responsibilities of students

35291-35291.5 Rules

44807 Teachers' duty concerning conduct of students

48900-48925 Suspension and expulsion

**Management Resources:**

CSBA PUBLICATIONS

Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007

Protecting Our Schools: Governing Board Strategies to Combat School Violence, rev. 1999

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying at School, 2003

Creating Safe and Drug-Free Schools: An Action Guide, 1996

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Preventing Bullying: A Manual for Schools and Communities, 1998

WEB SITES

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

California Department of Education, Learning Support: <http://www.cde.ca.gov/ls>

National School Safety Center: <http://www.schoolsafety.us>

U.S. Department of Education, Office of Safe and Drug-Free Schools: <http://www.ed.gov/offices/OESE/SDFS>

Policy **BLOCHMAN UNION SCHOOL DISTRICT**

adopted: November 14, 2017 Santa Maria, California

## **B. Nondiscrimination/Harassment/Anti-Bullying (BP 5145.3)**

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The Board of Trustees desires to provide a safe school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's web site in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

### **Record-Keeping**

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

Policy BLOCHMAN UNION SCHOOL DISTRICT

Original adopted date : 11/14/2017 Last revised date: 6/09/2020 Santa Maria, California

### **C. Child Abuse Reporting Procedures**

#### **(AR 5141.4)**

##### **Definitions**

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person
2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of employment (Penal Code 11165.5, 11165.6)
3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be legally privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, for purposes of self-defense, or to obtain weapons or other dangerous objects within the control of a student (Education Code 49001)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by a student (Education Code 49001)
6. Homelessness or classification as an unaccompanied minor (Penal Code 11165.15)

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; athletic coaches, administrators, and directors; licensees, administrators, and employees of a licensed child day care facility; Head Start program teachers; district police or security officers; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7)

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on the person's training and experience, to suspect child abuse or neglect. However, reasonable suspicion does not require certainty that child abuse or neglect has occurred nor does it require a specific medical indication of child abuse or neglect. (Penal Code 11166)

##### **Reportable Offenses**

A mandated reporter shall make a report using the procedures provided below whenever, acting in a professional capacity or within the scope of employment, the mandated reporter has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. (Penal Code 11166)

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency. (Penal Code 11165.9, 11166.05, 11167)

Any district employee who reasonably believes to have observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury against a victim who is a child under age 14 shall notify a peace officer. (Penal Code 152.3, 288)

### **Responsibility for Reporting**

The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report. (Penal Code 11166)

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166)

Any person not identified as a mandated reporter who has knowledge of or observes a child whom the person knows or reasonably suspects has been a victim of child abuse or neglect may report the known or suspected instance of child abuse or neglect to the appropriate agency. (Penal Code 11166)

### **Reporting Procedures**

#### **1. Initial Telephone Report**

Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department. (Penal Code 11165.9, 11166)

Such reports shall be made to the following agency(ies):

Blochman Union School District (name of appropriate agency)

4949 Foxen Canyon Rd., Santa Maria, CA 93454 (address)

805-937-1148

(phone number)

When the initial telephone report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

#### **2. Written Report**

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall prepare and either send, fax, or electronically transmit to the appropriate agency a written follow-up report, which includes a completed California Department of Justice (DOJ) form (BCIA 8572). (Penal Code 11166, 11168)

The DOJ form may be obtained from the district office or other appropriate agencies, such as the police department, sheriff's department, or county probation or welfare department.

Reports of suspected child abuse or neglect shall include, if known: (Penal Code 11167)

- a. The name, business address, and telephone number of the person making the report and the capacity that makes the person a mandated reporter
- b. The child's name and address, present location, and, where applicable, school, grade, and class

- c. The names, addresses, and telephone numbers of the child's parents/guardians
- d. The name, address, telephone number, and other relevant personal information about the person(s) who might have abused or neglected the child
- e. The information that gave rise to the reasonable suspicion of child abuse or neglect and the source(s) of that information

The mandated reporter shall make a report even if some of this information is not known or is uncertain to the mandated reporter. (Penal Code 11167)

The mandated reporter may give to an investigator from an agency investigating the case, including a licensing agency, any information relevant to an incident of child abuse or neglect or to a report made for serious emotional damage pursuant to Penal Code 11166.05. (Penal Code 11167)

### 3. Internal Reporting

The mandated reporter shall not be required to disclose the mandated reporter's identity to a supervisor, the principal, or the Superintendent or designee. (Penal Code 11166)

However, employees reporting child abuse or neglect to an appropriate agency are encouraged, but not required, to notify the principal as soon as possible after the initial telephone report to the appropriate agency. When so notified, the principal shall inform the Superintendent or designee.

The principal so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, Board policy, and administrative regulation. At the mandated reporter's request, the principal may assist in completing and filing the necessary forms.

Reporting the information to an employer, supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency. (Penal Code 11166)

#### Training

Within the first six weeks of each school year, or within the first six weeks of employment if hired during the school year, the Superintendent or designee shall provide training on mandated reporting requirements to district employees and persons working on their behalf who are mandated reporters. (Education Code 44691; Penal Code 11165.7)

The Superintendent or designee shall use the online training module provided by the California Department of Social Services (CDSS). (Education Code 44691)

The training shall include, but not necessarily be limited to, training in identification and reporting of child abuse and neglect. In addition, the training shall include information that failure to report an incident of known or reasonably suspected child abuse or neglect as required by law is a misdemeanor punishable by imprisonment and/or a fine as specified. (Education Code 44691; Penal Code 11165.7)

The Superintendent or designee shall obtain and retain proof of each mandated reporter's completion of the training. (Education Code 44691)

In addition, at least once every three years, school personnel may receive training in the prevention of child abuse, including sexual abuse, on school grounds, by school personnel, or in school-sponsored programs. (Education Code 44691)

#### Victim Interviews by Social Services

Whenever CDSS or another government agency is investigating suspected child abuse or neglect that occurred within the child's home or out-of-home care facility, the student may be interviewed by an agency representative during school hours, on school premises. The Superintendent or designee shall give the student the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the student. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected

person accepts, the principal or designee shall inform the person of the following requirements prior to the interview: (Penal Code 11174.3)

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable the child to be as comfortable as possible.
2. The selected person shall not participate in the interview.
3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

#### **Release of Child to Peace Officer**

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the Superintendent or designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian. (Education Code 48906)

#### **Parent/Guardian Complaints**

Upon request, the Superintendent or designee shall provide parents/guardians with procedures for reporting suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is not English, such procedures shall be in their primary language and, when communicating orally regarding those guidelines and/or procedures, an interpreter shall be provided.

To file a complaint against a district employee or other person suspected of child abuse or neglect at a school site, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee shall also file a report when obligated to do so pursuant to Penal Code 11166 using the procedures described above for mandated reporters.

In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 3200-3205.

#### **Notifications**

The Superintendent or designee shall provide to all new employees who are mandated reporters a statement that informs them of their status as mandated reporters, their reporting obligations under Penal Code 11166, and their confidentiality rights under Penal Code 11167. The district also shall provide these new employees with a copy of Penal Code 11165.7, 11166, and 11167. (Penal Code 11165.7, 11166.5)

Before beginning employment, any person who will be a mandated reporter by virtue of the person's position shall sign a statement indicating knowledge of the reporting obligations under Penal Code 11166 and compliance with such provisions. The signed statement shall be retained by the Superintendent or designee. (Penal Code 11166.5)

Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

The Superintendent or designee also shall notify all employees that:

1. A mandated reporter who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of the mandated reporter's professional capacity or outside the scope of employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that the person knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11172)

2. If a mandated reporter fails to timely report an incident of known or reasonably suspected child abuse or neglect, the mandated reporter may be guilty of a crime punishable by a fine and/or imprisonment. (Penal Code 11166) No employee shall be subject to any sanction by the district for making a report unless it can be shown that the employee knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11166, 11172)

Regulation BLOCHMAN UNION SCHOOL DISTRICT

Original approval: November 14, 2017 Revised: 8/10/2021 Santa Maria, California

#### **D. Suspension and Expulsion/Due Process Procedures**

##### **(AR 5144.1)**

##### **Definitions**

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910, so long as removal from a particular class does not occur more than once every five school days.

*Expulsion* means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

##### **Notice of Regulations**

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

##### **Grounds for Suspension and Expulsion: Grades K-12**

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows and in the sections "Additional Grounds for Suspension and Expulsion: Grades 4-12" and "Additional Grounds for Suspension and Expulsion: Grades 9-12" below:

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))
2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))
3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11059, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))
4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11059, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the same as a controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))
5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
7. Stole or attempted to steal school property or private property (Education Code 48900(g))
8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except

that this restriction shall not prohibit a student from using or possessing prescription products (Education Code 48900(h))

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))
10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))
11. Knowingly received stolen school property or private property (Education Code 48900(l))
12. Possessed an imitation firearm (Education Code 48900(m))  
*Imitation firearm* means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))
13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 287, 288, 289, or former 288a, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))
14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))
15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))  
*Hazing* means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))
17. Engaged in an act of bullying (Education Code 48900(r))

*Bullying* means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student(s) in fear of harm to self or property; cause the student to experience a substantially detrimental effect on physical or mental health; or cause the student to experience substantial interferences with academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

*Bullying* includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in the section "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

*Bullying* also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

*Electronic act* means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

- a. A message, text, sound, video, or image



- b. A post on a social network Internet web site, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

*Reasonable student* means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of the student's age, or for a person of the student's age and disability. (Education Code 48900(r))

*Burn page* means an internet web site created for the purpose of causing a reasonable student any of the effects of bullying described above. (Education Code 48900(r))

*Credible impersonation* means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that the student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated. (Education Code 48900(r))

*False profile* means a profile of a fictitious student or profile using the likeness or attributes of an actual student other than the student who created the false profile. (Education Code 48900(r))

An electronic act is not considered pervasive conduct solely on the basis that it has been transmitted to the internet or is currently posted on the internet. (Education Code 48900(r))

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))

19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

*A terrorist threat* includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying out the crime. (Education Code 48900.7)

#### **Additional Grounds for Suspension and Expulsion: Grades 4-12**

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that the student:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

*Sexual harassment* means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

*Hate violence* means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment. (Education Code 48900.4)

#### **Suspension from Class by a Teacher**

A teacher may suspend a student from class for the remainder of the day and the following day for any of the acts specified in Education Code 48900 and listed as Items #1-19 under "Grounds for Suspension and Expulsion: Grades K-12" above or for disruption or willful defiance at any grade level, including grades K-8. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, the student shall be appropriately supervised during the class periods from which the student has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, the teacher shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or

teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which the student was suspended. (Education Code 48910)

A teacher may also refer a student, for any of the acts specified above in Education Code 48900, to the principal or designee for consideration of a suspension from school. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

#### **Suspension by Superintendent, Principal or Principal's Designee**

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity away from school to have committed any of the acts listed in the Board policy under "Authority to Expel" for which a recommendation of expulsion is required. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if it is determined that the student violated any of Items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension upon a student, including supervised suspension, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

#### **Length of Suspension**

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school or class, or continuation school or class for the purpose of adjustment, the student may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

#### **Due Process Procedures for Suspension**

Suspensions shall be imposed in accordance with the following procedures:

1. **Informal Conference:** Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against the student, and shall be given the opportunity to present the student's version and evidence in the student's defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, the student, the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker and, if applicable, county social worker, shall be notified of the student's right to a conference and the right to return to school for the purpose of the conference. The

conference shall be held within two school days, unless the student waives the right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school for the conference. (Education Code 48911)

2. Administrative Actions: All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)
3. Notice to Parents/Guardians: At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker, and, if applicable, the county social worker, in person, by email, or by telephone. Whenever a student is suspended, the parent/guardian, or, if applicable, the foster youth's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, the county social worker, shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

4. In addition, the notice may state the date and time when the student may return to school.
5. Parent/Guardian Conference: Whenever a student is suspended, school officials may conduct a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, the notice may state that the law requires such individuals to respond to the request without delay.

However, the student shall not be penalized for the failure of the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, to attend such a conference. The student may not be denied reinstatement solely because such individuals failed to attend the conference. (Education Code 48911)

6. Extension of Suspension: If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
  - a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
  - b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process.
  - c. If the student involved is a foster youth or Indian child, the Superintendent or designee shall notify the district's educational liaison of the need to invite the foster youth's educational rights holder, attorney and county social worker, or the Indian child's tribal social worker or, if applicable, the county social worker, to attend the meeting. (Education Code 48853.5, 48911, 48918.1)
  - d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)
  - e. In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct the behavior and keep the student in school.

### **Suspension by the Board**

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," and "Additional Grounds for Suspension and Expulsion: Grades 9-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate

a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

The Board shall provide the student and parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice.

However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

### **On-Campus Suspension**

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law.
2. The student shall have access to appropriate counseling services.
3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.
4. The student shall be responsible for contacting the student's teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or, if the student is an Indian child, the Indian child's tribal social worker and, if applicable, county social worker, in person, by email, or by telephone. When the assignment is for longer than one class period, this notification shall be made in writing. (Education Code 48911.1)

### **Superintendent or Principal's Authority to Recommend Expulsion**

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, the Superintendent or principal shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student
3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11059, except for:
  - a. The first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis
  - b. The student's possession of over-the-counter medication for use by the student for medical purposes
  - c. Medication prescribed for the student by a physician
4. Robbery or extortion
5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

### **Student's Right to Expulsion Hearing**

Any student recommended for expulsion shall be entitled to a hearing to determine whether the student should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

### **Stipulated Expulsion**

After a determination that a student has committed an offense for which the student may be expelled, the Superintendent, principal, or designee shall offer the student, the student's parent/guardian, or, when applicable, other person holding the right to make educational decisions for the student, the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after written notice of the expulsion hearing pursuant to Education Code 48918 has been given.

The stipulation agreement shall be in writing and shall be signed by the student, the student's parent/guardian, or, when applicable, the person holding the right to make educational decisions for the student. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of the right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student, the student's parent/guardian, or, when applicable, the person holding the right to make educational decisions for the student, shall be effective upon approval by the Board.

### **Rights of Complaining Witness**

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, the Superintendent or designee shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of the right to: (Education Code 48918.5)

1. Receive five days' notice of the scheduled testimony at the hearing
2. Have up to two adult support persons present at the hearing at the time the witness testifies
3. Have a closed hearing during the time the witness testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

### **Written Notice of the Expulsion Hearing**

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment  
This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).
5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

#### **Additional Notice of Expulsion Hearing for Foster Youth, Homeless Students, and Indian Children**

If the student facing expulsion is a foster student or Indian child, the Superintendent or designee shall also send notice of the hearing to the foster youth's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, county social worker, at least 10 calendar days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 calendar days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

#### **Conduct of Expulsion Hearing**

1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)
2. Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to testify in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))
3. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))
4. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in Item #6 below. (Education Code 48918(i))
5. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," and "Additional Grounds

for Suspension and Expulsion: Grades 9-12" above. (Education Code 48918(h))

6. Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

7. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)
  - a. Any complaining witness shall be given five days' notice before being called to testify.
  - b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during the testimony.
  - c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
  - d. The person presiding over the hearing may remove a support person who is disrupting the hearing.
  - e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
  - f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
  - g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
    - i. The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
    - ii. At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which the complaining witness may leave the hearing room.
    - iii. The person conducting the hearing may:
      - A. Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness
      - B. Limit the time for taking the testimony of a complaining witness to normal school hours, if there is no good cause to take the testimony during other hours
      - C. Permit one of the support persons to accompany the complaining witness to the witness stand
8. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from school, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

#### **Alternative Expulsion Hearing: Hearing Officer or Administrative Panel**

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by the student's parent/guardian, the

Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

### **Final Action by the Board**

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

### **Written Notice to Expel**

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," or "Additional Grounds for Suspension and Expulsion: Grades 9-12" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the student and parent/guardian (Education Code 48916)
3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)



### **Decision to Suspend Expulsion Order**

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct
3. The student's attitude toward the misconduct and willingness to follow a rehabilitation program The suspension of the enforcement of an expulsion shall be governed by the following:
  1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
  2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
  3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," "Additional Grounds for Suspension and Expulsion: Grades 4-12," or "Additional Grounds for Suspension and Expulsion: Grades 9-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
  4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
  5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
  6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))
7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

### **Appeal**

If a student is expelled from school, the student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

### **Notification to Law Enforcement Authorities**

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

### **Placement During Expulsion**

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
3. Not housed at the school site attended by the student at the time of suspension

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in Items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and Items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

### **Readmission After Expulsion**

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the student's parent/guardian, or other person holding the right to make educational decisions for the student, and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and the student's parent/guardian or other person holding the right to make educational decisions for the student shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board a recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the student's parent/guardian or other person holding the right to make educational decisions for the student, or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and the student's parent/guardian, or other person holding the right to make educational decisions for the student, by registered mail, of the Board's decision regarding readmission.
4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)
5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
6. The Board shall provide written notice to the expelled student and the student's parent/guardian, or other person holding the right to make educational decisions for the student, describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district.

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

### **Maintenance of Records**

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

---

Policy BLOCHMAN UNION SCHOOL DISTRICT

Original adoption date: November 14, 2017 Revised: 4/11/2023 Santa Maria, California

### **Response to an Opioid Overdose/Safety Procedure for Narcan**

Narcan is available in the school office for emergency care for accidental overdose. Trained staff are equipped to assess and give Narcan on campus. Training includes viewing of the California Department of Public Health- [Naloxone Training Video](#) and follow-up verbal and written instructions from the school nurse.

Procedure to treat a suspected overdose:

If an overdose is suspected, staff will contact one of the following trained individuals: School Secretary, Superintendent/Principal, School Psychologist, or School Nurse. The trained individual will call 911 and retrieve the Narcan and AED from the AED cabinet in the office. They will follow the training instructions for assessment and administering Narcan. They will support students' breathing and monitor students' response until emergency medical care arrives. The AED will be used, only if necessary. Narcan may be repeated if needed every 2-3 minutes.

**Section III A**

Action plan for 2024-2025: (School Safety, Climate and Character Development Matrix)

Program, Curriculum, Other Efforts (Please include an overview of how the program, curriculum, and/or other effort is specifically utilized at your site, by whom, the frequency, and if it is done with fidelity, how the site ensures that fidelity)	Target Population (school-wide, specific grade level(s), parents, etc.)	Specific Character Trait(s) (check all that apply)						Person(s) Responsible (for implementation and evaluation)	Evaluation Method (For each program, curriculum, etc., please document what evidence will be gathered and analyzed by the site in order to determine if the desired outcomes have been achieved?)
		Citizenship*	Empathy	Fairness	Respect	Responsibility	Trustworthiness		
Attendance Awareness of attendance issues will be communicated to all stakeholder groups, including parents, students and staff. Accurate real-time information will be provided on a regular basis	Parents and students grades K - 8	X					X	Principal Attendance secretary Site Council Teachers Students	Annual review of attendance data.
RED RIBBON WEEK- Each year, red ribbons are worn and displayed during National Red Ribbon Week to demonstrate a visible and unified commitment toward making healthy choices. During Red Ribbon Week the school community promotes and encourages a healthy and safe lifestyle.	K - 8	X	X	X	X	X	X	Parents Teachers Students	Student participation
CHARACTER TRAITS – Teachers choose a monthly character trait and awards are given to students who exemplify that trait.	K – 8	X	X	X	X	X	X	Teachers Students	A review of student disciplinary actions.
PARENT PARTICIPATION - We will provide opportunities for all parents to be involved in school activities. Examples include: School Site Council meetings, LCAP meetings, parent-teacher conferences, parent surveys, Back to School Night, monthly newsletters, open sessions at board meetings, AG Day, Valentine family lunch, Talent Show, Water Day, Track and Field Day, and monthly award ceremonies.	K - 8				X	X		Parents	A review of parent participation in events.

Below are the internal working definitions of the 6 character traits. Sites may post and discuss definitions that are age/developmentally appropriate.

**Citizenship** – Citizenship is taking responsibility for yourself and your community, in order to make it a better place.

**Empathy** – Empathy is putting yourself in someone else's place and trying to understand how he/she may be feeling (through caring, understanding, kindness and respect).

**Fairness** – Fairness is treating others equitably, consistently, and without bias.

**Respect** – Respect is being considerate of property, people, and yourself.

**Responsibility** – Responsibility is being accountable for your words, actions, and attitudes and being an advocate for yourself.

**Trustworthiness** – Trustworthiness is acting in a dependable and loyal way, including telling the truth, being honest, being reliable, and keeping your word.

## Reporting

Benjamin Foxen Elementary School

Date Adopted by School Site Council: October 24, 2023

A former member of the Los Angeles Fire Department and certified California paramedic was consulted regarding this plan on October 15, 2023. A copy of this plan will be distributed to the Santa Barbara County Fire Department and the Santa Barbara County Sheriff's office.

A copy of this plan will be placed on the district website and in each classroom. Staff will be trained on the plan during monthly staff meetings.

Pursuant to Education Code Section 32282 the school has procedures for the safe ingress and egress of pupils, parents, and school employees to and from the school site. These procedures include maintaining a crossing guard program, posted speed limits in the parking lot, and a digital school zone sign to encourage drivers near the school to slow down.

**State your sites' GOALS for the 2023-24 school year. Please remember to have at least one ATTENDANCE and one SCHOOL CONNECTEDNESS goal, as this links directly to the LCAP.**

- 1. Ensure parents have opportunities to participate in school activities and provide input in decisions that affect the school (LCAP Goal 4).**
- 2. Increase school attendance rates (LCAP Goal 4).**
- 3. Maintain low pupil suspension and expulsion rates (LCAP Goal 4).**

Note that the Blochman Union School District's Emergency Management Plan is a separate document but that it is an integral part of this document and that it fulfills the requirements of Education Code Section 32282. A copy of the Emergency Management Plan is attached to this document.

*School Site Council*

*10/24/2023*

***Agenda***

Welcome

Approval of Minutes (September 26, 2023)

**Public Comments**

(Members of the public are welcome to attend SSC meetings. Input to the SSC is appreciated. Agenda items should be directed to the Principal 10 days prior to the next scheduled meeting.)

Principals Report

Approval of Comprehensive School Safety Plan

LCAP

Donor Ideas?

Budget

SSC Requests

- SLOMA & SLO Mission 6<sup>th</sup>-8<sup>th</sup> grade \$200.00 approx
- Star Reader and Reward Paws \$80.00

Items From Council Members

Next Meeting January 23, 2024

Adjournment



Blochman Union School District  
School Site Council Meeting Minutes  
October 24th, 2023  
Meeting began at 3:00 pm  
Meeting Run by Chair: Angelina Sumner

In Attendance: Doug Brown, Stacey Rapp, Adrienne Perkins, Holly DeKorte, Sam Orozco, Nancy Myers, Jennifer Korber, Johnna Perez, Lyuba Corbett, Michelle Whitney, Travis Whitney, Angelina Sumner

Guest: Nancy Schafer, business manager to lead the LCAP portion of the meeting

Absent:: 0

Motion to approve September meeting minutes: Nancy Myers

2nd: Stacey Rapp:

Vote to approve minutes 12 - 0 in favor

**Principal's Report:**

- Enrollment is currently 196 students
- Girls and Boys basketball teams have started practices; games start in January
- Halloween Carnival is this Tuesday October 31st put on by ASB\
- November 9th is the end of the 1st trimester
- 8th grade is selling Christmas wreaths and centerpieces to raise money for the 8th grade trip
- November 16th - 6th grade field trip to butterfly sanctuary
- December 7th K - 5 to PCPA "Elf"
- A high percentage of Blochman students go on to high school and perform well.

**Public Comments:** None at this time

**Approval of Comprehensive School Safety Plan-** presented by Nancy Schafer

No questions

Motion to approve Safety Plan: Holly DeKorte

2nd: Adrienne Perkins

Vote to approve motion 12 - 0 in favor

**LCAP** - presented by Nancy Schafer

Nancy Schafer explained what LCAP stands for (Local Control Accountability Plan) and presented the plan outlining the 5 goals for our school. The plan is the same as last year and the plan will remain as is for this school year. One question: "Do all grade participate in LCAP"  
Answer: "Yes, it is a school wide plan".

**Budget:** Current budget is \$5,580.50

**SSC Requests:**

- SLOMA & SLO Mission 6th - 8th grade - \$200 approximately
- Star Reader and Reward Paws - \$80

Motion to approve both requests in 1 vote, Angelina Sumner

Motion to approve both requests: Stacey Rapp

2nd: Sam Orozco

Vote to approve both requests 12 - 0 in favor

Items from Council Members:

- Lyuba Corbett brought up the idea again of a school car wash. Principal Doug Brown mentioned that the school has tried this in the past and the challenge is location and where to have it.

**Donor Ideas** A few ideas were discussed and it was decided that there will be a special Donor Meeting on Tuesday November 28th at 3pm to further discuss ideas. Chairperson Angelina Sumner had a handout prepared outlining a Blochman School Sponsorship form which would offer families, and the community at large to participate in fundraising for our school. This will also be discussed at the November Donor meeting.

Motion to Adjourn: Nancy Myers

2nd: Michelle Whitney

All in favor 12 - 0

Meeting adjourned at 3:56pm

Next meeting will be held on January 23rd 2024

Respectfully submitted,

Nancy Myers

BLOCHMAN UNION SCHOOL DISTRICT  
SCHOOL SITE COUNCIL MEETING  
SIGN IN SHEET  
OCTOBER 24, 2023

1. Shelton
2. Dang Du
3. Angelina Sumner
4. Julia M. Perry
5. Ray M.
6. James H.
7. Perkins
8. Shirley
9. Nancy Myers
10. TRAVIS WHITNEY
11. MICHELLE WHITNEY
12. Lyuba Cabett
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_
16. \_\_\_\_\_
17. \_\_\_\_\_
18. \_\_\_\_\_
19. \_\_\_\_\_
20. \_\_\_\_\_

# **BLOCHMAN UNION SCHOOL DISTRICT**

## **S.E.M.S. STANDARDIZED EMERGENCY MANAGEMENT SYSTEM**

## **N.I.M.S. NATIONAL INCIDENT MANAGEMENT SYSTEM**

Blochman Union School District Administrators have the task and responsibility to ensure the safety of their students and staff in an emergency, whether it's an earthquake, a flood or an act of terrorism. Developing emergency operations plans and training staff in emergency response procedures is required by law.

The Katz Act of 1984 (Sections 35295-35297 of the *California Education Code*) requires that schools plan for earthquakes and other emergencies. The Petris Bill of 1992 (Section 8607 of the *California Government Code*) requires that school districts be prepared to respond to emergencies using the Standardized Emergency Management System (SEMS). This necessitates that the principals of SEMS be incorporated in plans that all school personnel be trained in how the system works, and that schools have drills and exercises in order to practice using the system.

In 2004, pursuant to Homeland Security Presidential Directive Number 5, the federal government adopted a National Incident Management System (NIMS) to "provide a consistent nationwide approach for federal, state and local governments to work effectively together to prepare for, prevent, respond to and recover from domestic incidents, regardless of cause, size or complexity." Because NIMS explicitly includes school districts in its definition of "local government," it is clear that schools must comply with both SEMS and NIMS requirements as they plan, train, and respond to emergencies.

Fortunately, NIMS is based largely on the same management principles embodied by California's SEMS. This means that with but a few minor exceptions, compliance with SEMS will ensure NIMS compliance as well.

# **Blochman Union School District**

## **S.E.M.S. /N.I.M.S. Plan**

**Board Approved  
November 14, 2023**

# Table of Contents

1.	CAMPUS LAYOUT- MAPS AND BLUE PRINTS	Page 4
2.	FIRE ALARM TURNOFF PROCEDURES	Page 5
3.	UTILITY SHUT-OFF PROCEDURES	Page 6
4.	FIRST AID SUPPLIES	Page 7
5.	DESIGNATED COMMAND POSTS LOCATIONS	Page 8
6.	EVACUATION ROUTES AND STAGING AREAS	Page 9
7.	INCIDENT COMMAND SYSTEM	Page 10
	A. Management Command Section	Page 12
	B. Operations Section	Page 17
	C. Planning Section	Page 24
	D. Logistics Section	Page 27
	E. Finance/Administration Section	Page 31
8.	BUSD EMERGENCY RESPONSE PROCEDURES	Page 36
9.	EMERGENCY RESOURCE LIST	Page 66
10.	TEACHERS AND STAFF ROSTERS	Page 67

# **CAMPUS LAYOUT- MAPS AND** **BLUE PRINTS**

**All blue prints are kept in the safe room within the office.**

# **FIRE ALARM TURN OFF PROCEDURES**

The location of the fire alarm panels is in the office on the west wall. Instructions on how to turn off the systems are located inside the panels.



# **UTILITY SHUT-OFF PROCEDURES**

Every classroom has a fire extinguisher in them and the cafeteria has 4 fire extinguishers. There is an electrical room on the south side of the office building 010 that can turn off all electrical to the school. The telephone panel is also in this room. The natural gas “main” is on the outside of the school grounds on the east corner. The water main is out next to the playground.

The fenced in area next to the black top is the water for the township of Sisquoc. It is operated by Golden State Water.

## **FIRST AID SUPPLIES**

The office, cafeteria and every classroom has a first aid kit.

# **DESIGNATED COMMAND POSTS** **LOCATIONS**

The designated command post locations are

- 1<sup>st</sup> Office
- 2<sup>nd</sup> Library
- 3<sup>rd</sup> Cafeteria
- 4<sup>th</sup> Black top

The off site location will be the Fire Station #23

# **EVACUATION ROUTES AND STAGING AREAS**

The evacuation routes are as listed:

Building 010 goes to the blacktop.

Building 020 goes to the baseball field.

Building 030 goes to the baseball field.

Building 040 goes to the baseball field.

Building 050 goes to the baseball field.

Portables 1 and 2 goes to the blacktop.

Alternative route:

All buildings go to the grass area by the flags in front of the school.

## **INCIDENT COMMAND SYSTEM (ICS) - Information Regarding System**

- Based on function, not title. Anyone can be placed in any function at anytime.
- Can be used for any incident small to large.
- Utilizes a chain of command.
- The principal is usually, but not always, the school incident commander.

### **Main ICS Sections-**

- **School Incident Commander** - “The Boss”- accountable for successful outcome of incident.
- **Operations** - “The Doers”- accountability of all on campus first aid, parent information, assembly, shelter if needed, search and locate security.
- **Logistics** - “The getters”- resources, volunteers, transportation, communication, restrooms, water, food, etc.
- **Planning/ Intelligence** - “The Thinkers”- collects information, plans ahead, coordinates district mental health crisis teams, provides incident log scribes.
- **Administration/ Finance** - “Keepers”- record keeping, funding, costs.

## **SCHOOL EMERGENCY MANAGEMENT TEAM**

### **A. Incident Commander and Alternate *Public Information Officer***

- *Safety/Security Officer*

### **B. Operations Section Chief and Alternate**

- *Search and Rescue Team Leader and Alternate*
- *Medical Team Leader and Alternate*
- *Student Release Team Leader and Alternate*

### **C. Planning Section Chief and Alternate**

- *Documentation Unit Leader and Alternate*

### **D. Logistics Section Chief and Alternate**

- *Supplies/ Facilities Unit Leader*
- *Transportation Unit Leader and Alternate*

### **E. Finance/ Administration Section Chief and Alternate**

- *Recordkeeping Unit Leader and Alternate*

# **MANAGEMENT COMMAND SECTION**

## **A.1 INCIDENT COMMANDER**

**Primary: Doug Brown**

**Alternate: Sam Orozco/Nancy Shafer**

**The Incident Commander (IC) is responsible for emergency and/or disaster operations and shall remain at the Command Post (CP) to observe and direct all operations. You are responsible to ensure the safety of students, staff and others on campus. Lead by example; your behavior and decisions set the tone for staff and students.**

### **Start up actions:**

- Obtain your personal safety equipment; i.e. hardhat, vest, clipboard with job description sheet
- Access type and scope of emergency.
- Determine threat to human life and structures.
- **Implement the Emergency Operations Plan and relevant hazard specific procedures.**
- Assume the duties of ALL incident positions until staff is assigned and available.
- Activate functions (assign positions) as needed. Appoint a backup or alternate for IC.
- Assign staff to initiate check-in procedures.
- Ensure that an incident organization and staffing chart is posted and arriving staff are assigned by name.
- Ensure the Incident Command Post is properly set up and ready for operation.
- Ensure that telephone and/or radio communication with other facilities are established and tested.
- In conjunction with the Planning Section Chief, develop and communicate an incident action plan with objectives and a time frame to meet those objectives.
- Open and maintain a position log.

### **Ongoing operational Duties:**

- Continue to monitor and assess total school situation.
- View site map periodically for Search and Rescue progress and damage assessment information.
- Check with section chiefs for periodic updates.
- Reassign personnel as needed.

- Establish contact with local law enforcement and/ or fire department and other agencies, as needed, to provide assistance and/ or to keep informed of school disaster status.
- Develop and communicate with Planning Section revised incident action plans as needed.
- In conjunction with the Public Information Officer, conduct press briefings and review media releases as required. Establish procedures for information releases and press briefings with other agencies who may be involved.
- Begin student release when appropriate. **NOTE: No student should be released until student accounting is complete. Never send students home before the end of the regular school day unless directed by the Superintendent or his/her designee, except individuals on request of parent/ guardian.**
- Utilize your alternate; plan and take regular breaks, 5-10 minutes per hour away from CP.
- Plan regular breaks for all staff and volunteers. Take care of your caregivers.
- Release teachers as appropriate. By law, during a disaster, teachers become “disaster workers.” Stagger teachers and staff appropriate release time to check on family and loved ones when possible.
- Remain on and in charge of your campus until redirected or released by the Superintendent or his/ her designee.

#### **Closing Down:**

- Authorize deactivation of sections, branches or units when they are no longer required.
- At the direction of the Superintendent or his/her designee, deactivate the entire emergency response. If the Fire Department or other outside agency calls an “All Clear,” contact the district before taking any further action.
- Ensure the return of all equipment and reusable supplies to Logistics.
- Close out all logs. Ensure that all logs, reports, and other relevant documents are completed and provided to the Documentation Unit.
- Proclaim termination of the emergency and proceed with recovery operations if necessary.



## **Public Information Officer**

**Primary: Board President or Board Member**

The Public Information Officer (PIO) acts as the official spokesperson for the school site in an emergency situation. If a school district PIO is available, he/she will be the official spokesperson. A school site based PIO should only be used if the media is on campus and the district PIO is not available or forthcoming.

- ***Important Note- the public has the right and need to know important information related to emergencies/ disaster at the school site as soon as it is available and does not jeopardize an ongoing investigation or local and/or national security.***
- ***News media can play a key role assisting the school in getting emergency/disaster related information to the public and parents. Information released must be consistent, accurate and timely.***

### **Start up Actions:**

- Determine a possible “news center” site as a media reception area (located away from the Command Post and students). Get approval from the Incident Commander.
- Identify yourself as the “PIO” (vest, visor, hat, sign etc.)
- Consult with district PIO to coordinate information release.
- Assess situation and obtain statement from IC. Tape record if possible.
- Advise arriving media that the site is preparing a press release and approximate time of its issue.
- Open and maintain a position log of your actions and all communications. If possible, tape media briefings. Keep all documentation to support the history of the event.
- Contact local Emergency Operations Center (EOC) to coordinate incident specific information to be released to media (i.e.; size of disaster ect.)

### **Operational Duties:**

- Keep up to date on the situation
- Statements must be approved by the IC and should reflect:
  - Reassurance
  - Incident or disaster cause and time of origin
  - Size and scope of incident
  - Current situation e.g. condition of school site, evacuation progress, care being given, injuries, student release location, etc. **Do not release any names.**
  - Resources in use
  - Best routes to school if known and appropriate
  - Any information school wishes to be released to the public
- Read statements if possible

When answering questions, be complete and truthful, always considering the emotional impact. Avoid speculation, bluffing, lying, and talking ‘off the record’, arguing, etc. Avoid use of the phrase “no comment.”

- Remind school staff to refer all questions from media or waiting parents to the PIO.
- Update information periodically with IC
- Ensure announcements and other information is translated into other languages as needed.
- Monitor news broadcasts about incident. Correct any misinformation heard.

**Closing Down:**

- At the Incident Commanders direction, release PIO staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics
- Close out all logs. Provide logs and other relevant documents to the Documentation Unit

**Public Information Officer Equipment and Supplies**

- ID Vest
- Battery Operated AM/FM radio and/or television (if possible)
- Paper/pencils/marketing pens
- Scotch tape/masking tape
- Scissors
- School site maps and area maps
- Laminated poster board or dry erase board for display
- Activity Log

**Command Post Equipment and Supplies:**

- Emergency Operations Plan
- Campus maps
- Master keys
- Pens, pencils etc.
- Clipboards
- Staff and student rosters- 2 sets
- 2- way radio
- Cell phone
- AM/FM portable radio
- Bullhorn
- Tables and chairs
- Canopy for shelter (if outside)
- Hardhat
- Vest
- Activity log

## **A.2 Safety/Security Officer**

**Primary: Ernesto Capistran**

**Alternate: Sam Orozco**

**The Safety Officer ensures that all activities are conducted in as safe a manner as possible under the circumstances which exist.**

### **Start up Actions:**

- Check in with Incident Commander for situation briefing.
- Obtain necessary equipment and supplies from logistics.
- Put on position identifier, such as vest or hat, if available.
- Open and maintain a position log. Maintain all required records and documentation to support the history of the emergency or disaster.
- Document the following: Messages received, action taken, decision justification and documentation, requests filled.

### **Operational Duties:**

- Monitor drills, exercises and emergency response for safety.
- Identify and mitigate safety hazards and situations.
- Stop or modify all unsafe operations.
- Ensure that responders use appropriate safety equipment.
- Think ahead and anticipate situations and problems before they occur.
- Anticipate situation changes, such as severe aftershocks in all planning.
- Ensure personnel have adequate intake of water and healthy meals, in the event of a prolonged activation.
- Keep the Incident Commander (IC) advised of your status and activity and on any problem areas that now need or will require solutions.

### **Closing Down:**

- When authorized by IC, deactivate the unit and close out all logs. Provide logs and other relevant documents to the Documentation Unit.

### **Safety Officer Supplies/ Equipment:**

- Vest or position identifier
- Hardhat
- Clipboard, paper, pens and pencils
- Two-way radio

# **OPERATIONS SECTION**

## **B.1 OPERATIONS SECTION CHIEF**

**Primary: Cesar Mena**

**Alternate: Karen Goodchild / Deanna Barnes**

**The Operations Chief manages the direct response to the disaster, which can include the following teams:**

- **Search and Rescue**
- **Medical, First Aid**
- **Student Release**

### **Start up Actions:**

- Check in with Incident Commander for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Assume the duties of ALL Operations Section positions until staff is available and assigned.
- Activate Team Leaders.
- Meet with Team Leaders and initiate response activities.
- Open and maintain activity log.
- Put on position identifier, such as vest or hat if available.

### **Operational Duties:**

- As staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- If additional supplies or staff is needed for the Operations Section, notify Logistics. When additional staff arrives, brief them on the situation, and assign them as needed.
- Coordinate Search and Rescue operations. Appoint Search and Team leaders to direct their operations if necessary.
- As information is received from Operations Staff, pass it on to Situation Analysis and/or the Incident Commander.
- Inform the Incident Commander regarding tasks and priorities.
- Make sure that Operations staff is following standard procedures, utilizing appropriate safety gear and documenting their activities.
- Schedule breaks and reassign Operations staff within the section as needed.

**Closing Down:**

- At the Incident Commanders direction, release Operations staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics.
- When authorized by IC, deactivate the section and close out all logs. Provide logs and other relevant documents to the Documentation Unit.

**Operations Section Chief Equipment and Supplies:**

- Vest or position identifier
- Two-way radio
- Search and Rescue Equipment
- Job Description
- Clipboard, paper or notebook, pens and pencils
- Search and Rescue maps
- Large campus maps
- Activity Log

## **B.2 Search and Rescue Team Leader**

**Primary: Ernesto Capitran**

**Alternate: Sam Orozco / Cesar Mena**

**The Search and Rescue Team Leader is responsible for coordinating all on-site search and rescue efforts. This responsibility includes identifying search and rescue priorities and making team assignments. The Search and Rescue team Leader is also responsible for ensuring the safety of his/her teams while they are in the field.**

### **Start up Actions:**

- Obtain all necessary equipment.
- Obtain briefing from operations Chief, noting known fires, injuries, or other situations requiring response.
- Assume all Team duties until staff is assigned and available.
- Assign teams based on available manpower, minimum 2 persons per team.

### **Operational Duties:**

- Perform visual check of outfitted team leaving CP, include radio check. Teams must wear sturdy shoes and safety equipment.
- Record names and assignments before deploying teams.
- Dispatch teams to high priority areas first, then to search the campus using specific planned routes.
- Send a specific map assignment with each team.
- Remain at Command Post (CP) in radio contact with Search and Rescue Teams.
- Record all teams' progress and reports on site map, keeping other at CP informed of problems. When a room is reported clear, mark a "C" on the site map.
- If injured students or staff is located, consult Operations Chief for response. Utilize Transport Teams, or send a Medical/First Aid Team.
- Record exact location of damage and triage tally (I=immediate, D=delayed, DEAD=dead) on map.
- Keep radio communication brief and simple. No codes.

### **Closing Down:**

- Record the return of each S and R Team. Direct them to return equipment and report for additional assignments to Logistics.
- Provide maps and logs to the Documentation Unit.

#### **Search and Rescue Team Leader and Teams Equipment/Supplies**

- Vest
- Hardhat
- Work gloves
- Latex Gloves
- Whistle with Master key on lanyard
- One member wear first aid backpack
- Teams have 2-way radio each
- Clipboard with job description and maps of site indicating search plans.
- Goggles
- Flashlight
- Dust masks
- Pry bar
- Grease pencil
- Pens and pencils
- Duct tape
- Masking tape
- Activity log

### **B.3 Medical Team Leader**

**Primary: Kim Troeger**

**Alternate: Karen Goodchild**

**The Medical Team Leader is responsible for the provision of emergency medical response, first aid and counseling. Informs the Operations Chief or Incident Commander when the situation requires health or medical services that staff cannot provide. Ensures that appropriate actions are taken in the event of deaths.**

#### **Start Up Actions:**

- Establish scope of incident with Incident Commander and determine probability of outside emergency medical support and transport needs.
- Assume all Team duties until staff is assigned and available.
- Make Team personnel assignments. If possible, assign a minimum of two people to Triage, two to Immediate, two to Delayed, and two to Psychological.
- Setup first aid area in a safe place, away from students and parents, with access to emergency vehicles. Obtain equipment/ supplies.
- Assess available inventory of supplies and equipment.
- Review safety procedures and assignments with personnel.
- Establish point of entry for triage into treatment area.
- Establish immediate and delayed treated areas.
- Set up separated Psychological First Aid area if staff levels are sufficient.

#### **Operational Duties:**

- Oversee care, treatment, and assessment of patients.
- Ensure Caregiver and rescuer safety: Latex gloves for protection.
- Make sure that accurate records are kept.
- Provide personnel response for injuries in remote locations or request transport team from Logistics.
- If needed, request additional personnel from Logistics.
- Report deaths immediately to Operations Chief.
- Keep Operations Chief informed of overall status.
- Set up morgue, if necessary, in cool, isolated secure area; follow guidelines.
- Stay alert for communicable and isolate as appropriate.
- Consult with Student Care director regarding health care, medications and meals for students with known medical conditions.



**Closing Down**

- At the Incident Commanders direction, release Medical staff no longer needed. Direct staff members to sign out through Timekeeping.
- Return equipment and reusable supplies to Logistics.
- When authorized by the Incident Commander, deactivate the section and close out all logs. Provide logs and other relevant documents to the Documentation Unit.

**Medical Team Leader Equipment and Supplies**

- Vest
- Hardhat
- Work gloves
- Latex Gloves
- Whistle with Master key on lanyard
- First Aid Kits w/ backpacks
- Teams have 2-way radio each
- Clipboard with job description and maps of site indicating search plans.
- Goggles
- Flashlight
- Dust masks
- Pry bar
- Grease pencil
- Pens and pencils
- Duct tape
- Masking tape
- Stretchers (located in bus barn)
- Blankets
- Quick Medical Reference Guides
- Tables and Chairs
- Ground cover
- Activity log

## **B.4 Student Release Team Leader**

**Primary: Kim Troeger**

**Alternate: Ellen Hill / Karen Goodchild**

**Oversee the reunification of students with their parents or authorized adult through separate Request and Release Gates.**

**Personnel: School Registrar, available staff and emergency volunteers. Law enforcement if available, to maintain security of release area.**

### **Start up Actions:**

- Attend a briefing with the Operations Section Chief and other Operations Team Leaders.
- Open and maintain position activity log.
- Assume all Team duties until staff is assigned and available.
- Designate secure areas for student request and release and authorize setup.
- Set up Request Gate at a main student access gate if possible. **Note:** Release Gate should be some distance from Request Gate.
- Obtain and wear vest or position identifier, if available.
- Obtain necessary equipment and forms from Logistics.

### **Operational Duties:**

- Monitor request and release operations.
- Oversee Student Release Team "Procedures" for request and release of students.
- Assist with the location/ verification of missing students.
- Stay in contact with Safety/Security, and Medical Team Leaders.

### **Closing Down:**

- At the direction of the Operations Chief, Return equipment and unused supplies to Logistics.
- Complete all paperwork and turn in to the Documentation Unit.

### **Student Release Team Leader Equipment/Supplies**

- Job Description clipboards
- Pens, pencils and staplers.
- Boxes of Emergency Cards.
- Signs to mark Parent Request Gate and Parent Release Gate.
- Signs for alphabetical grouping to organize the parents (A-F etc.)
- Student Release Log

# **PLANNING SECTION**

## **C.1 PLANNING SECTION CHIEF**

**Primary: Nancy Shafer**

**Alternate: Deanna Barnes/Kim Troeger**

**This section is responsible for the collection, evaluation, documentation and use of information about the development of the incident and the status of resources. Maintain accurate records and site map. Provide ongoing analysis of situation and resource status. Work with Incident Commander to develop the Incident Action Plan. The Section is made up of the Documentation Unit and the Situation Analysis Unit.**

**This unit is responsible for the collection, evaluation, documentation and use of information about the development of the incident and the status of resources.**

### **Start up Actions:**

- Check in with Incident Commander (IC) for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Open and maintain activity log.
- Assume duties of ALL Planning Section positions until staff is assigned and available.
- Activate Unit Leaders as needed.
- Put on position identifier, such as vest etc.
- File all reports for reference.
- **Important: a permanent log may be typed or rewritten at a later time for clarity and better understanding. Keep all original notes and records—they are legal documents.**

### **Student and Staff Accounting:**

- Receive record and analyze Student Accounting forms.
- Coordinate with the Staffing Unit in Logistics to ensure that staff signs in, recording name, assignment, and time on-duty and off-duty.
- Check off staff roster. Compute number of students, staff and others on campus for Situation Analysis. Update periodically.
- Report missing persons and site damage to Command Post.
- Report first aid needs to Medical Team Leader.
- File forms for reference.

### **Closing Down:**

- Collect and file all paperwork and documentation from deactivating sections.
- Securely package and store these documents for future use.
- Return equipment and reusable supplies to Logistics.

**Planning Chief Equipment/Supplies**

- 2 way radio
- Paper, pens
- File Box
- Job Description clipboard
- Forms: Situation/Status Report  
Situation/ Status Update  
Activity Log

**Start up Actions:**

- Check in with Planning Chief for situation briefing.
- Obtain necessary equipment and supplies from Logistics.
- Put on position identifier, such as vest.
- Determine whether there will be a Staffing Unit and a Finance/Administration Section. If there is neither, the Documentation Unit will be responsible for maintaining all records of any expenditures as well as all personnel time keeping records.

**Operational Duties**

- Maintain time log of the incident, noting all actions and reports.
- Record content of all communication with Kern High School District Emergency Operations Center (EOC).
- Record verbal communication for basic content.
- Log in all written reports.
- File all reports for reference.

**Student and Staff Accounting:**

- Receive record and analyze Student Accounting forms.
- Coordinate with the Staffing Unit in Logistics to ensure that staff signs in, recording name, assignment, and time on duty and off duty.
- Check off staff roster. Compute number of students, staff and others on campus for Situation Analysis. Update periodically.
- Report missing persons and site damage to Command Post.
- Report first aid needs to medical team leader.
- File forms for reference.

**Closing Down:**

- Collect and file all paper work and documentation from deactivating sections.
- Securely package and store these documents for future use.
- Return equipment and reusable supplies to Logistics.

**Documentation Unit Equipment/Supplies**

- **2 way radio**
- **Paper, pens and pencils, file boxes, Job Description Clipboard**

# **LOGISTICS SECTION**

## **D.1 LOGISTICS SECTION CHIEF**

**Primary: Doug Brown**

**Alternate: Ernesto Capistran**

**The Logistics Section is responsible for providing facilities, services, personnel, equipment, materials and forms in support of the incident. The section set ups and maintains an Incident Check In Roster. This unit is responsible for coordinating the check in and assignment of personnel (staff, students, incident volunteers) in support of the incident. The Section is made up of the following units: Supplies/Facilities and Transportation.**

### **Start up Actions:**

- Check in with Incident Commander for situation briefing.
- Obtain on site supplies and open facilities.
- Put on position identifier, such as vest or hat.
- Assume lead of all Logistics positions until staffed.
- Establish a check in location to insure that all personnel working on the incident are accounted for.
- Post signs so that staff can easily find incident check in location.
- Activate Team leaders.
- Begin distribution of supplies and equipment as needed.

### **Operational Duties:**

- As (or if) staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- Ensure that the Incident Command Post and other facilities are properly set up.
- Coordinate supplies, equipment and personnel needs with the Incident Commander.
- Maintain security of stored supplies and equipment.
- Oversee distribution of supplies and equipment where and as needed.
- Open three logs to list staff, volunteers and students who are awaiting assignment.
- Ensure that staff sign in, recording name, assignment, and time on duty and off duty. Make photocopies for the Documentation Unit in the Planning Section.
- Deploy personnel as requested by the incident Commander.
- Sign in volunteers, making sure that volunteers are wearing ID badges and are on the site disaster list. Unregistered volunteers need to be registered.

**Closing Down:**

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Verify that closing tasks of all Logistics positions have been accomplished. Secure all equipment and supplies.
- Ask volunteers to sign out.
- Close out all logs and turn them into Documentation Unit.

**Logistics Section Chief Equipment/ Supplies**

- 2 way radio
- Job Description clipboard
- Paper, pens and paper
- Cargo container or other storage area with emergency supplies stored on campus.

## **D.2 Supplies/Facilities Unit**

**Primary: Doug Brown**

**Alternate: Ernesto Capistran**

**This unit is responsible for providing facilities, equipment, supplies and materials in support of the incident.**

### **Start Up Action:**

- Check in with Logistics chief for situation briefing.
- Open supplies container or other storage area if necessary.
- Put on position identifier, such as vest or hat.
- Begin distribution of supplies and equipment as needed.
- Set up the Command Post.

### **Operational Duties:**

- Maintain security of supplies and equipment.
- Distribute supplies and equipment as needed.
- Assist team members in locating appropriate supplies and equipment.
- Set up Staging Area, Sanitation Area, Feeding Area and other facilities as needed.

### **Closing Down:**

- At the Logistic Chief's direction, receive all equipment and unused supplies as they are returned.
- Secure all equipment and supplies.

### **Supplies/ Facilities Unit Equipment/ Supplies**

- 2 way radio
- Job Description clipboard
- Paper, pens and pencils
- Cargo container or other storage area with emergency supplies stored on campus



### **D.3 Transportation Unit**

**Primary: Doug Brown**

**Alternate: Kim Troeger**

The Transportation Unit is responsible for implementing the transportation plan during school emergencies. Part of those responsibilities include assessing the need for buses and trucks for the ferrying of students, staff and/or supplies and directing vehicles to where they are needed.

#### **Start Up Actions:**

- Attend a briefing with the Logistics Section Chief and the Supplies and Staffing Team Leader.
- Open and maintain position activity log.
- Gather all supplies and personal safety gear.

#### **Operational Duties:**

- Implement various components of the transportation plan.
- Direct the use of vehicles on campus.
- Stay in contact with Section Chief about the needs of other sections.

#### **Closing Down:**

- Release staff and volunteers per direction of Incident Commander.
- Arrange for return of vehicles to vendors.
- Make sure all equipment and reusable supplies are safely and securely stored.
- Close out all logs, messages forms, etc and turn them over to Documentation.
- Return all equipment and unused supplies to Logistics.

#### **Transportation Unit Equipment/ Supplies**

- 2 way radios with spare batteries for each
- Job description clipboard
- Paper, pens and pencils
- Table and chairs
- AM/FM Radio and television if possible
- File boxes
- Tote tray for outgoing messages
- Activity Log

# **FINANCE/ADMINISTRATION SECTION**

## **E.1 FINANCE/ADMINISTRATION SECTION CHIEF**

**Primary: Nancy Shafer**

**Alternate: Deanna Barnes**

**The Finance/Administration Section is responsible for financial tracking, procurement and cost analysis related to the disaster or emergency. Maintain financial records, track and record staff hours.**

### **Start Up Actions:**

- Check in with Incident Commander for situation briefing.
- Put on position identifier, such as vest or hat.
- Locate and set up workspace.
- Check in with the Documentation Clerk to collect records and information, which relate to personnel time keeping and/or purchasing.

### **Operational Duties:**

- Assume all duties of the Recordkeeping Unit until staff is available and assigned.
- As (or if) staff is assigned, brief them on the situation and supervise their activities, utilizing the position checklists.
- Document all expenses for possible future reimbursement.

### **Closing Down:**

- At the Incident Commander's direction, deactivate the section and close out all logs.
- Verify that closing tasks of all Finance/Administration positions have been accomplished. Secure all documents and records.

### **Finance/Administration Equipment/ Supplies**

- **Job Description clipboard**
- **Paper, Pens and Pencils**
- **Activity Log**

## **E.2 Recordkeeping Unit**

**Primary: Nancy Shafer**

**Alternate: Kim Troeger/Deanna Barnes**

The Recordkeeping Unit is responsible for ensuring that records for personnel costs, volunteers, payroll, purchasing materials and supplies, insurance claims and cost recovery are maintained during campus emergencies.

### **Start Up Actions:**

- Attend a briefing with Finance/Administration Section Chief.
- Locate all supplies.
- Activate personnel and make appropriate assignments.

### **Operational Duties:**

- Monitor the tracking of staff and volunteer hours.
- Monitor the tracking of response-related requests and purchases.
- Facilitate the processing of purchase requests from Logistics Section Chief.

### **Closing Down:**

- Release staff and volunteers per direction of Section Chief.
- Make sure all equipment and unused supplies are returned to Logistics.
- Complete/close-out all logs and turn them over Documentation Team.

### **Recordkeeping Unit Equipment/ Supplies**

- **Job Description clipboard**
- **Paper, Pens and Pencils**
- **Activity Log**

## **9. BLOCHMAN UNION SCHOOL DISTRICT EMERGENCY RESPONSE PROCEDURES**

- **Local Emergency and Agency Phone Numbers**
- **Overview of Emergency Procedures**
- **Initial Response To Emergencies**
  
- **Duck and Cover**
- **Shelter In Place**
- **Lock Down**
- **Building Evacuation**
- **Off- Site Evacuation**
- **All-Clear**
  
- **Aircraft Crash**
- **Animal Disturbance**
- **Armed Assault on Campus**
- **Biological or Chemical Release**
- **Bomb Threat**
- **Bus Disaster**
- **Disorderly Conduct**
- **Earthquake**
- **Explosion**
- **Fire**
- **Fire on School Grounds**
- **Flooding**
- **Incapacitated Staff Member**
- **Loss of Utilities**
- **Motor Vehicle Crash**
- **Psychological Trauma**
- **Suspected Contamination of Food and/ or Water**
- **Unlawful Walkout/Demonstration**
- **Windstorm**
- **First Aid Guidelines**

Each procedure is described in detail and utilizes the school emergency management team for emergency procedures. Not every position may need to be activated on every incident. Each incident needs to be evaluated individually with appropriate response initiated depending on the complexity.

It is important to note that school administrators are responsible for the health and safety of students and staff during an emergency. Although the following procedures refer to specific actions, school administrators must exercise discretion in implementing standardized procedures, and should consider modifications as necessary to assure the health and safety of all personnel during an emergency.

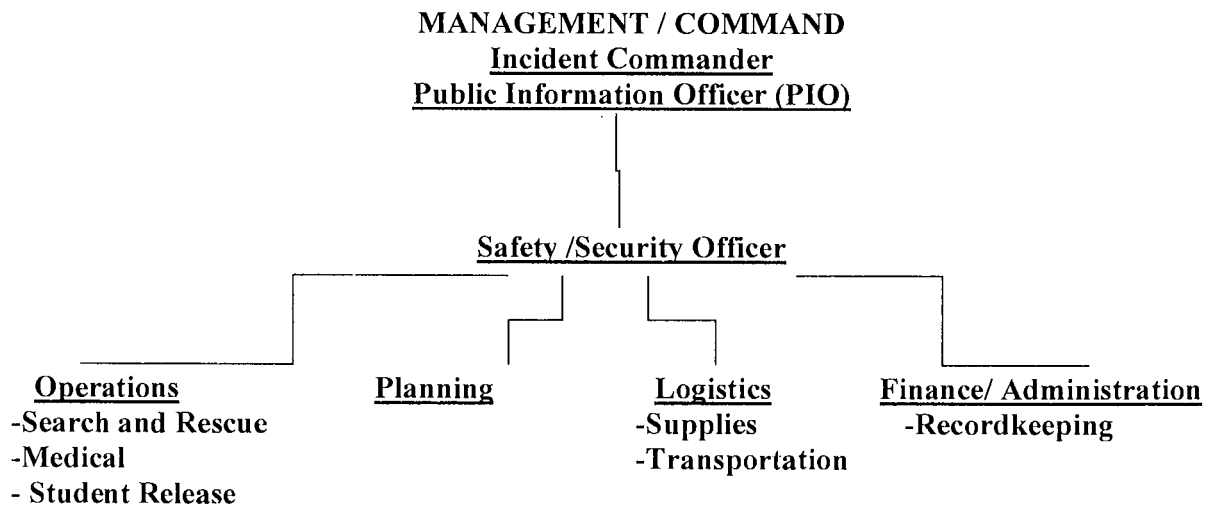
## **LOCAL EMERGENCY AND AGENCY PHONE NUMBERS**

Santa Barbara County Sheriff's Department.....911..... (805) 934-6150  
Santa Maria Police Department.....911..... (805) 928-3781  
California Highway Patrol.....911..... (805) 349-8728  
Santa Barbara County Probation Department..... (805) 739-8550  
  
Santa Barbara County Fire Department.....911..... (805) 934-6294  
  
American Medical Response Ambulance..... (805) 922-1514  
  
Santa Barbara County Health Department..... (805) 346-8450  
Poison Control Center..... (800) 222-1222  
Red Cross Santa Maria Chapter..... (805) 928-0801

## **OVERVIEW OF EMERGENCY PROCEDURES**

### **How To Use This Resource**

- 1. INCIDENT HAPPENS**
- 2. LOCATE PARTICULAR INCIDENT DESCRIPTOR**
- 3. FOLLOW PROCEDURES FOR THAT INCIDENT**
- 4. ACTIVATE INCIDENT COMMAND SYSTEM (ICS) (See below)**



## **INITIAL RESPONSE TO EMERGENCIES**

*When an emergency situation occurs, school personnel must quickly determine what initial response actions are required. Determining the appropriate actions to take is a three- step process.*

- 1. Identify the type of emergency.**
- 2. Identify the level of emergency.**
  - **Level 1 A *Minor* emergency handled by School Personnel without assistance from outside agencies: temporary power outage, minor earthquake, injury to student, etc.**
  - **Level 2 A *Moderate* emergency that requires assistance from outside agencies: fire, moderate earthquake, hazardous material accident, etc.**
  - **Level 3 A *Major* emergency event that requires assistance from outside agencies: major earthquake, civil disturbance, large scale act of terrorism, etc.**
- 3. Determine immediate action(s) that may be required:**
  - **Duck and Cover**
  - **Shelter In Place**
  - **Lockdown**
  - **Evacuate Building(s)**
  - **Off-Site Evacuation**
  - **All Clear**

## **DUCK AND COVER**

This action is taken to protect students and staff from flying or falling debris.

### **Description of action**

1. The Principal or designee will make the following announcement on the PA system. If the PA system is not available, the Principal or designee will use other means of communication, such as messengers to deliver instructions. The Principal or designee should be calm, convey reassuring comments that the situation is under control and give clear directions.

### **Announcement:**

**“YOUR ATTENTION PLEASE. DUCK, COVER AND HOLD ON. DUCK, COVER AND HOLD ON. ADDITIONAL INFORMATION AND INSTRUCTIONS TO FOLLOW.”**

2. If inside, teachers will instruct students to duck under their desks and cover their heads with their arms and hands.
3. If outside, teachers will instruct students to drop to the ground, place their heads between their knees and cover their heads with their arms and hands.
4. Teachers and students should move away from windows.



## **SHELTER- IN-PLACE**

This action is taken to place and/or keep students indoors in order to provide a greater level of protection from airborne contaminants in outside air. Shelter-In-Place is implemented when there is a need to isolate students and staff from the outside environment and includes the shut down of classroom and/or building air systems. During Shelter-In-Place, no one should be exposed to the outside air.

### **Announcement:**

**“YOUR ATTENTION PLEASE.  
SHELTER IN PLACE...SHELTER IN PLACE.  
STUDENTS AND STAFF ARE TO REMAIN INSIDE THE  
BUILDING AWAY FROM OUTSIDE AIR WITH  
WINDOWS CLOSED AND DOORS SECURELY CLOSED  
AND AIR CONDITIONING UNITS TURNED OFF.  
ALL STUDENTS AND STAFF WHO ARE OUTSIDE, ARE  
TO IMMEDIATELY MOVE TO THE PROTECTION OF AN  
INSIDE ROOM. AS SOON AS WE FURTHER  
INFORMATION, WE WILL SHARE IT WITH YOU.”**

1. If inside, teachers keep students in classroom until further instructions are given.
2. If outside during passing period, students proceed to the next period classroom immediately if it is safe to do so. If not, teachers and staff are to direct students into nearby classrooms or other school buildings. Teachers are to consider location and proximity of identified hazard and if necessary, proceed to an alternative indoor location.
3. Teachers secure individual classrooms while Safety/Security Team assists completing procedures as needed: shut down classroom/building(s), air system, turn off local fans in area, close and lock doors and windows. If necessary, seal gaps under doors and windows with wet towels or duct tape. Seal vents with aluminum foil or plastic wrap if available and turn off sources of ignition, such as pilot lights.

## **LOCK DOWN**

*Action taken when threat of violence or gunfire is identified or directed by law enforcement and it is necessary to prevent perpetrator(s) from entering occupied areas. During Lock Down, students remain in classrooms or designated locations at all times.*

**See the section entitled *Armed Assault on Campus* for further instructions on dealing with an active shooter.**

### **Announcement:**

**"YOUR ATTENTION PLEASE.  
LOCK DOWN... LOCK DOWN.  
IMPLEMENT LOCK DOWN PROCEDURES.  
TEACHERS ARE TO LOCK CLASSROOM DOORS AND  
KEEP ALL STUDENTS INSIDE THE CLASSROOM UNTIL  
FURTHER NOTICE. DO NOT OPEN THE DOOR UNTIL  
NOTIFIED BY AN ADMINISTRATOR OR LAW  
ENFORCEMENT.  
IF YOU ARE OUTSIDE, STUDENTS AND STAFF ARE TO  
PROCEED INSIDE THE NEAREST BUILDING OR  
CLASSROOM IMMEDIATELY. LOCK DOWN."**

1. If inside, teachers instruct students to lie on floor, lock doors and close any shades or blinds if safe to do so.
2. If outside, students proceed to their classrooms if it safe to do so. If not, teachers or staff are to direct students into nearby classrooms or school buildings.
3. Call 911.
4. Teachers and students remain in classroom or secured area until further instructions are given by School Administration and/or law enforcement.
5. Front entrance is to be secured. No visitors, other than appropriate law enforcement or emergency personnel are allowed on campus.

## **EVACUATE BUILDING**

*Action taken after decision is made that it is unsafe to remain in the building.*

### **Announcement:**

**“YOUR ATTENTION PLEASE...PLEASE EVACUATE ALL BUILDINGS. EVACUATE ALL BUILDINGS.**

**TEACHERS AND STUDENTS ARE TO EVACUATE TO THEIR DESIGNATED ASSEMBLY AREA. LOCK DOORS AS YOU ARE EXITING.**

**EVACUATE ALL BUILDINGS.”**

1. Principal or designee initiates fire alarm.
2. Teachers instruct students to evacuate building, using designated routes and assemble in their assigned assembly/shelter area.
3. Teachers secure student roster when leaving building and take attendance once class is assembled in pre-designated safe location. Once assembled, teachers and students stay in place until further instructions are given.

## **OFF-SITE EVACUATION**

*Action taken after decision is made that it is unsafe to remain on campus. Evacuation to an off-site assembly area is required.*

### **Announcement:**

**“YOUR ATTENTION PLEASE...OFF- SITE EVACUATION. OFF-SITE EVACUATION.**

**TEACHERS AND STUDENTS REPORT TO OFF-SITE ASSEMBLY AREA. LOCK DOORS AS YOU EXIT.**

**OFF-SITE EVACUATION.”**

1. Principal or designee determines safest method for evacuating campus. This may include use of school buses or simply walking to designated off-site location.

2. Teachers secure student roster when leaving building and take attendance once class is assembled in pre-designated safe location.
3. Once assembled off-site, teachers and students stay in place until further instructions are given.
4. In the event clearance is received from appropriate agencies, Principals may authorize students and staff to return to classrooms.

### **ALL CLEAR**

*Action taken to notify teachers that normal school operations can resume*

#### **Announcement:**

**“YOUR ATTENTION PLEASE...IT IS NOW OKAY TO  
RETURN TO YOUR CLASSROOM AND RESUME  
NORMAL OPERATIONS.**

**I WOULD LIKE TO THANK AND COMMEND ALL  
STUDENTS AND STAFF OF BLOCHMAN FOR THEIR  
COOPERATION.**

1. This action signifies the emergency is over.
2. If appropriate, teachers immediately begin discussions and activities to address student's fears, anxieties, and other concerns.

## **AIRCRAFT CRASH**

*Address situations involving and Aircraft Crash on or in proximity to school property.*

### **Procedure**

1. **Call 911.** School Administrator initiates appropriate immediate Response Action.
2. If school Administrator issues **Evacuate Building** action, staff and students evacuate buildings by prescribed routes or other safe routes to assembly/shelter area.
3. Teachers bring their student roster and take attendance at assembly/shelter site to account for students. Student Care Team notified of any missing students.
4. If on school property, Safety/Security secures crash area to prevent unauthorized access. For fuel or chemical spill on school property or utility interruption see appropriate section of Emergency Response Guide.
5. School Administrator directs Safety/Security Team to organize fire suppression activities until Fire Department arrives.
6. Medical Team checks injuries and provides appropriate first aid.
7. Any affected areas closed until appropriate public safety and hazardous materials agency provide clearance and School Administrator issues authorization to do so.
8. If it is unsafe to remain on campus, School Administrator initiates **Off-Site Evacuation**.

## **ANIMAL DISTURBANCE**

*Procedure implemented when presence of a vicious animal or any wild animal threatens safety of students and staff.*

### **Procedure**

1. School Administrator initiates appropriate Immediate Response Actions, which may include **Lock Down or Evacuate Building**.
2. Staff members attempt to isolate animal from students and staff, if it is safe to do so. If animal is outside, students are kept inside. If animal is inside, students remain outside away from animal. Isolate animal if possible.
3. For outside assistance, School Administrator is to **call 911**. If the situation is not life threatening, you can call the following appropriate number:

Santa Barbara County Animal Control    (805) 934-6119

4. If staff member or student is injured, School/District Nurse, District Office and parent is notified.
5. School Administrator initiates **Off-Site Evacuation if warranted**.

## **ARMED ASSAULT ON CAMPUS**

*Armed Assault on Campus involves one or more individuals who attempt to take hostages or cause physical harm to students and staff. Guns, knives or other harmful devices may be involved.*

**Procedure – Quickly determine the most reasonable way to protect your own life. Remember that students will likely follow the lead of teachers and school employees during an active shooter situation.**

- 1. RUN – If there is an accessible escape path, attempt to evacuate the premises. Be sure to:**
  - a. Have an escape route and plan in mind
  - b. Evacuate regardless of whether other agree to follow
  - c. Leave your belongings behind
  - d. Help others escape, if possible
  - e. Prevent individuals from entering an area where the active shooter may be
  - f. Keep your hands visible
  - g. Do not attempt to move wounded people
  - h. Call 911 when you are safe
- 2. HIDE – If evacuation is not possible, find a place to hide where the active shooter is less likely to find you.**
  - a. Your hiding place should:
    - i. Be out of the active shooter's view
    - ii. Provide protection if shots are fired in your direction (i.e., a room with a closed and locked door)
    - iii. Not trap you or restrict your options for movement
  - b. To prevent an active shooter from entering your hiding place:
    - i. Lock the door
    - ii. Blockade the door with heavy furniture
  - c. If the active shooter is nearby:
    - i. Lock the door
    - ii. Silence your cell phone
    - iii. Turn off any source of noise (i.e., radios, televisions)
    - iv. Hide behind large items (i.e., cabinets, desks)
    - v. Remain quite
  - d. If evacuation and hiding are not possible:
    - i. Remain calm
    - ii. Dial 911, if possible, to alert police of the active shooter's location
    - iii. If you cannot speak, leave the line open and allow the dispatcher to listen
- 3. FIGHT – As a last resort, an only when your life is in imminent danger, attempt to disrupt and/or incapacitate the active shooter by:**
  - a. Acting as aggressively as possible against him/her
  - b. Throwing items and improvising weapons
  - c. Yelling
  - d. Committing to your actions

#### **HOW TO RESPOND WHEN LAW ENFORCEMENT ARRIVES:**

- 1.** Remain clam, and follow officers' instructions
- 2.** Put down any items in your hands (i.e., bags, jackets)
- 3.** Immediately raise hands and spread fingers
- 4.** Keep hands visible at all times
- 5.** Avoid making quick movements toward officers such as holding on to them for safety
- 6.** Avoid pointing, screaming, and/or yelling
- 7.** Do not stop to ask officers for help or direction when evacuating, just proceed in the direction from which the officers are entering the premises

**All Clear** signal will be made by **personal notification only**, after consultation with Law Enforcement Administrative Personnel on scene.

**Staff is not to act upon bells or PA messages without this Personal Notification.**



## **BIOLOGICAL OR CHEMICAL RELEASE**

*A biological or Chemical Release involves discharge of a biological or chemical substance in a solid, liquid or gaseous state. The release of radioactive materials may happen.*

*Common chemical threats within or adjacent to schools include discharge of acid in a school laboratory, overturned truck of hazardous materials in proximity of the school, or a nearby explosion at oil refinery, chemical plant or railroad yard.*

*Indicators suggesting the release of a biological or chemical substance: multiple victims suffering from watery eyes, twitching, choking or loss of coordination, or having trouble breathing. Other indicators may include an unusual odor or the presence of distressed animals or dead birds.*

### **Scenario 1- Substance Released Inside a Room or Building**

#### **Procedure**

1. School Administrator initiates **Evacuate Building**. Staff uses designated routes or other alternative safe routes to assigned assembly/shelter site, located **upwind** of affected room or building.
2. School Administrator **call 911**, providing exact location and nature of emergency.
3. School Administrator notifies District of situation.
4. Access to potentially contaminated areas is restricted.
5. Safety/Security Teams turns off local fans in area of release, closes windows and doors and shuts down the building's air system, if this can be done without exposure to released substance.
6. Persons who have come into direct contact with hazardous substances move to an area with fresh, clean air and wash with soap and water. Immediately remove and contain contaminated clothing. Do not use bleach or other disinfectants on potentially exposed skin. Individuals who have been contaminated "topically" by a liquid are segregated from unaffected individuals (isolation does not apply to widespread airborne releases).  
Affected individuals remain isolated until cleared for by release by Santa Barbara County HazMat Interagency Team or Santa Barbara County Health Department. A member of Medical Team assesses need for medical attention, but should not come in contact with exposed persons unless fully protected with personal protective equipment.
7. Operation Section Chief provides a list of all people in affected room or contaminated area, specifying those who may have had actual contact with substance.

8. Any affected areas will not be reopened until Santa Barbara County HazMat Interagency Team or appropriate agency provides clearance and School Administrator gives authorization to do so.

### **Scenario 2- Substance Released Outdoors and Localized Procedure**

1. School Administrator determines appropriate immediate Response Action, which may include **Shelter-In-Place** or **Evacuate Building** while directing staff to remove students from affected areas to area **upwind** from the release.
2. Safety/Security Team establishes safe perimeter around affected area and ensures personnel do not reenter area.
3. School Administrator **calls “911,”** providing exact location and nature of emergency.
4. School Administrator notifies District of situation.  
A District Representative shall immediately notify the State Office of Emergency Services, (800) 852-7550 and advise of the situation.
5. Safety/Security Teams turns off local fans in area of release, closes windows and doors and shuts down the building’s air system, if this can be done without exposure to released substance.
6. Persons who have come into direct contact with hazardous substances move to an area with fresh, clean air and wash with soap and water. Immediately remove and contain contaminated clothing. Do not use bleach or other disinfectants on potentially exposed skin. Individuals who have been contaminated “tropically” by a liquid are segregated from unaffected individuals (isolation does not apply to widespread airborne releases).  
Affected individuals remain isolated until cleared for by release by Santa Barbara County HazMat Interagency Team or Santa Barbara County Health Department. A member of Medical Team assesses need for medical attention, but should not come in contact with exposed persons unless fully protected with personal protective equipment.
7. Operations Section Chief provides list of all people in areas of contamination, especially those who may have had actual contact with substance.
8. Any affected areas will not be reopened until Santa Barbara County Interagency HazMat Team or appropriate agency provides clearance and School Administrator gives authorization to do so.

### **Scenario 3: Substance Released In Surrounding Community**

#### **Procedure**

1. School Administrator or local authorities determine potentially toxic substance has been released into the atmosphere. School Administrator initiates **Shelter-In-Place**.
2. Upon receiving **Shelter-In-Place**, notification, Safety/Security Team turns off local fans in area; closes and locks doors and windows; shuts down all building's air conditioning systems; seals gaps under doors and windows with wet towels and/or duct tape; seals vents with aluminum foil or plastic wrap, and turns off sources of ignition, such as pilot lights.
3. Staff and students located outdoors are directed to proceed immediately to nearby classrooms or buildings. Teachers communicate their locations to School Administrator, using the PA system or other means without leaving the building.
4. School Administrator "**calls 911**", providing exact location and nature of emergency.
5. School Administration notifies District Office of situation.
6. School remains in **Shelter-In-Place** until County of Santa Barbara HazMat Team or appropriate agency provides clearance, or staff is otherwise notified by School Administrator.

## **BOMB THREAT**

*Responses to Bomb Threat is initiated upon the discovery of a suspicious package on campus grounds or receipt of a threatening phone call that present risk of an explosion.*

### **Procedure**

1. If threat is received by telephone, person receiving the call attempts to keep the caller on the telephone as long as possible and alerts someone else to contact **School Administrator and/or Sheriff's Department 911.**
2. The person receiving the call is to stay calm and speak calmly. Listen closely to voice of caller to determine caller's age, sex, accent, speech impediment etc. Listen for background noise such as payphone, school yard, busy traffic, railroad cars, PA systems etc.
3. **Person answering the bomb threat asks the following questions, records the answers, and then immediately notifies School Administrator**
  - **When is the bomb going to explode?**
  - **Where is it?**
  - **What will cause it to explode?**
  - **What kind of bomb is it?**
  - **What's your name?**
  - **Why are you doing this?**
  - **What can we do for you to avoid this?**
  - **Can I call you back? Give me your number.**
4. Depending on the seriousness of the threat, make a decision whether or not to evacuate.
5. With Administration, Police Officers and Safety/Security Teams and other appropriate staff conduct a search of the school. If a strange or suspicious object is discovered, it is **NOT** to be touched, handled or moved by searching personnel. Notify jurisdictional law enforcement agency of situation by "**calling 911.**"
6. Have appropriate staff contain area, keeping everyone away. Have other search teams continue to search until all areas of the campus and buildings have been completely searched (possibility of secondary device or object could have been planted). All Cell Phones should be turned off and not used.
7. After search, School Administrator determines appropriate Immediate Response Action(s), which may include **DUCK AND COVER, LOCK DOWN, EVACUATE BUILDING OR OFF-SITE EVACUATION.**

8. When suspicious object or bomb is found, School Administrator issues **Evacuate Building Action**. Staff and students evacuate building using prescribed routes or alternate safe routes away from object to assembly/shelter site.
9. Teachers bring student roster and take attendance at assembly area to account for students. Teachers notify Administrator of missing students.
10. School activities are not resumed until affected area and school has been inspected and searched by proper authorities and determined to be safe. School Administrator will make **All Clear Announcement**.

## **DISORDERLY CONDUCT (INDIVIDUAL)**

*Disorderly Conduct may involve a student or staff member exhibiting threatening or irrational behavior. If perpetrator is armed, refer to Armed Assault on Campus Procedures.*

### **Procedure**

1. Upon witnessing Disorderly Conduct, staff takes steps to calm and control situation and attempt to isolate perpetrator from other students and staff, if it is safe to do so.
2. Staff immediately notifies a School Administrator.
3. School Administrator assesses situation and calls Police Department for officers to respond. Continued assessment is necessary for deployment of additional officers to respond and assist from other agencies. District personnel on scene **“calls 911.”**
4. If immediate threat is not clearly evident, School Administrator may attempt to diffuse situation. Approach perpetrator in calm, non-confrontational manner and request he/she cooperate and try to talk. For safety, the perpetrator may be detained and handcuffed for their safety and safety of others.
5. If perpetrator is a student, an attempt is made to notify the family. (Family members may have information and provide information on handling the student.)
6. School Administrator notifies District Office of situation.

## **DISORDERLY CONDUCT/RIOT (GROUPS)**

*Disorderly Conduct or Riot is large gathering of students who become out of control and participate in violent or non-violent activities. Keeping majority of students not involved in this type of illegal activity isolated and away from activity is imperative in bringing these actions under control.*

### **Procedure**

1. Upon witnessing Disorderly Conduct of this nature, staff takes steps to calm and control situation and attempt to isolate those involved from each other.
2. Other staff attempts to calm and control other students not involved and get them on their way to class or off campus if incident is after school. While doing this, attempt to locate and identify witnesses who may provide information for School Administrators and/or School Police.
3. Staff immediately notifies School Administrator.
4. School Administrator assesses situation and calls Police Department for officers to respond. Continued assessment is necessary for deployment of additional officers to respond and assist from other agencies. District personnel on scene **"calls 911."**
5. School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In-Place, Lock Down, Evacuate Building or Off-Site Evacuation.**
6. Secure all gates and entrances to the campus.
7. Only authorized personnel are to be allowed in or out of the site.
8. Sign-in and Sign-out all authorized visitors noting date and time, telephone number and reason for visit.
9. During passing periods, **All Staff** should be on campus supervising, while teachers stand at the doorways to their classrooms watching and supervising students.
10. Staff is to report any suspicious activity, break up groups of students loitering and listen for any rumors or reports of possible ongoing activity by students. Maximum supervision by staff is recommended during student lunch periods.
11. School Site Parent Groups may be contacted to assist with supervision and help monitor activity.
12. Notify appropriate District Personnel for assistance as needed.

## **EARTHQUAKE**

*Earthquakes generally occur without warning and may cause minor to serious ground shaking, damage to buildings and injuries. Even a mild tremor can create a potentially hazardous situation. The following procedures should be implemented in response to all earthquakes, regardless of magnitude.*

### **Procedure**

**Note: Keep calm and remain where you are. Assess situation, then act. Remember, most injuries or deaths are direct cause of falling or flying debris.**

1. Upon first indication of an earthquake, teachers direct students to **Duck and Cover**.
2. Move away from windows and overhead hazards to avoid glass and falling objects
3. When shaking stops, School Administrator initiates **Evacuate Building**. Staff and students evacuate buildings using prescribed routes or other safe routes to assembly/shelter site.
4. Teachers bring their student roster and take attendance at assembly/shelter site to account for students. Teachers notify School Administrator of missing students.
5. If injury or damage is suspected, School Administrator **“calls 911.”**
6. Safety/Security Team attempts to suppress fires with extinguishers.
7. Safety/Security Team notifies school personnel of fallen electrical wires.
8. Safety/Security Team turns checks for gas main leaks and water leaks and notifies School Administrator of situation.
9. Safety/Security Team is directed to stand post in areas of building to keep people from entering.
10. Safety/Security Team Leader notifies Maintenance to contact appropriate utility companies of any damages to water lines, sewers, power lines and other utilities.
11. Medical Team checks for injuries and provides appropriate first aid.
12. If area appears safe, Search and Rescue Team makes initial inspection of school buildings to identify any injured or trapped students or staff.
13. School Administrator confers with Maintenance to ensure buildings are safe for re-occupancy. When safe to do so, Safety/Security Team conducts inspection of school buildings. Safety/Security Team maintains a log of their findings, by building and provides periodic report to Incident Commander.



14. Any affected areas are not reopened until School Administrator gives authorization to do so.
15. School Administrator initiates **Off- Site Evacuation** if warranted.

## **EXPLOSION/ RISK OF EXPLOSION**

### **Scenario 1: Explosion on School Property**

#### **Procedure**

1. In event of explosion, all persons initiate **Duck and Cover**
2. School Administrator considers possibility of another imminent explosion and takes appropriate action.
3. After explosion, School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In- Place, Evacuate Building, or Off-Site Evacuation**. Evacuation may be warranted in some buildings and other buildings may be used for shelter.
4. In event of evacuation, staff and students use prescribed routes or other safe routes and proceed to assembly/shelter site.
5. Teachers bring student roster and take attendance at assembly/shelter site to account for students. Teachers notify School Administrator of missing students.
6. School Administrator calls 911
7. Safety/Security Team turns off school's main gas supply.
8. Medical Team, when safe, checks for injuries and provides appropriate first aid.
9. Staff attempts to suppress fires with fire extinguishers.
10. Safety/Security Team Leader notifies appropriate utility company of any damages to water lines, sewers, power lines and other utilities.
11. Safety/Security Team Leader posts guards safe distance away from building entrance preventing persons entering school buildings, considering possible secondary explosion sites.
12. When determined by emergency response officials to be safe to enter affected areas, School Administrator advises Search and Rescue Team to initiate search and rescue efforts.
13. School Administrator confers with Maintenance to ensure buildings are safe for re-occupancy. When safe to do so, Safety/Security Team conducts inspection of school buildings. Safety/Security Team maintains a log of their findings, by building and provides periodic report to Incident Commander.

14. Any areas affected by explosion are not reopened until appropriate agency provides clearance and School Administrator gives authorization.
15. School Administrator initiates **Off- Site Evacuation if warranted.**

### **Scenario 2: Risk of Explosion on School Property**

#### **Procedure**

1. School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In- Place, Evacuate Building, or Off-Site Evacuation.**
2. If School Administrator issues **Evacuate Building Action**, staff and students evacuate building using prescribed routes or other safe routes to assembly/shelter site.
3. Teachers bring student roster and take attendance at assembly/shelter site to account for students. Teachers notify School Administrator of missing students.
4. School Administrator calls 911
5. Safety/Security Team turns off school's main gas supply.
6. Staff attempts to suppress fires with fire extinguishers.
7. School Administrator advises Search and Rescue Team to initiate search and rescue efforts if warranted.
8. Safety/Security Team Leader notifies appropriate utility company of any damages to water lines, sewers, power lines and other utilities.
9. Any areas affected by explosion are not reopened until appropriate agency provides clearance and School Administrator gives authorization.
10. School Administrator initiates **Off- Site Evacuation if warranted.**

### **Scenario 3: Explosion or Risk of Explosion in Surrounding Area**

1. School Administrator initiates **Shelter-In-Place.**
2. School Administrator calls 911
3. School Administrator takes further actions as needed.

4. School Remains In **Shelter-In-Place** condition until appropriate agency gives clearance that situation is under control. Upon receiving clearance, School Administrator gives **All- Clear Announcement**.

#### **Scenario 4: Nuclear Blast or Explosion Involving Radioactive Materials**

##### **Procedure**

1. School Administrator initiates **Shelter-In-Place**.
2. When sheltering, personnel establish adequate barriers or shielding (concrete walls, metal doors etc.) between themselves and source of blast or explosion and avoids sheltering near exterior windows.
3. School Administrator calls 911
4. After initial blast, remove students from rooms with broken windows, extinguish fires, provide first aid.
5. Safety/Security Team turns off schools main gas supply, local fans in area; closes and locks doors and windows; shuts down all building's air conditioning systems; seal gaps under doors and windows with wet towels or duct tape.
6. School remains in **Shelter-In-Place** condition until County of Santa Barbara HazMat Team or appropriate agency provides clearance and School Administrator issues further instructions.

## **FIRE ON SCHOOL GROUNDS**

*Procedure addresses situations where fire is discovered on school grounds. A quick response situation is very important to prevent injuries and property damage.*

### **Procedure**

1. Upon discovery of fire, signal fire alarm and teachers and staff direct all students out of building and area in a calm and orderly manner.
2. School Administrator immediately initiates **Evacuate Building**. Staff and students evacuate using prescribed routes or other safe routes to assembly/shelter site.
3. Teachers bring student roster and take attendance at assembly/shelter site to account for students. Teachers notify School Administrator of missing students.
4. School Administrator calls 911
5. Safety/Security Team suppresses fires and initiates rescue procedures until local fire department arrives.
6. Safety/Security Team secures area to prevent unauthorized entry and keeps access roads and gates clear for emergency vehicles.
7. Safety/Security Team Leader directs fire department to fire and briefs department official on situation.
8. Safety/Security Team notifies Maintenance and Designee of situation and also informs to contact any affected utility companies to respond.
9. If needed, Director of Transportation or Designee is notified for buses to evacuate students and staff if warranted.
10. Any affected areas are not reopened until local fire department or appropriate agency provides clearance and School Administration.
11. All fires, regardless of size, which are extinguished by school personnel, require a contact to fire department to indicate "fire is out" and to request fire department to respond for investigation and confirm.

## **FIRE IN SURROUNDING AREA**

*Procedure addresses fire discovered in area adjoining school. The initiated response actions take into consideration location and size of fire, its proximity to school and likelihood that fire may affect school.*

### **Procedure**

1. School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In-Place, Lock Down, Evacuate Building or Off-Site Evacuation**.
2. School Administrator calls 911.
3. School Administration instructs Safety/Security Team to prevent students from approaching fire and keep routes open for emergency vehicles.
4. Agency Liaison works with fire department to determine if school grounds are threatened by fire, smoke, or other hazardous conditions.
5. If School Administrator issues **Evacuate Building**, staff and students evacuate affected building(s) using prescribed routes or other safe routes to assembly/shelter site.
6. Teachers bring student roster and take attendance at assembly/shelter site to account for students. Teachers notify School Administrator of missing students.
7. If needed, Director of Transportation is notified for request of buses for student and staff evacuation.
9. School Administrator initiates **Off- Site Evacuation** if warranted.

## **FLOODING**

*Procedure applies whenever storm water or other sources of water inundate or threaten to inundate school grounds or buildings. Flooding may occur as a result of prolonged periods of rainfall, where school would have sufficient time to prepare. Alternatively, flooding may occur without warning, as a result of damage to water distribution systems, or failure of a man-made dam.*

### **Procedure**

1. School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In-Place, Lock Down, Evacuate Building or Off-Site Evacuation.**
2. School Administrator calls 911
3. If School Administrator issues **Evacuate Building or Off-Site Evacuation**, staff and students evacuate affected building(s) using prescribed routes or other safe routes to assembly/shelter site.
4. Teachers bring student roster and take attendance at assembly/shelter site to account for students. Teachers notify School Administrator of missing students.

## **INCAPACITATED STAFF MEMBER**

*Procedure addresses situations involving school staff members who become ill, injured, unconscious, or unable to respond to students or other staff.*

### **Procedure**

1. A staff or student directs another student to contact office and request assistance either by classroom phone or immediate response.
2. Another student notifies a teacher or staff member in adjoining classroom.
3. Students remain calm and in seats

## **LOSS OR FAILURE OF UTILITIES**

*Procedure addresses situations involving loss of water, power or other utility on school grounds. Should also be used in event of discovery of gas leak, exposed electrical line, or break in sewer lines.*

### **Procedure**

1. If water or electrical line is broken, efforts are made to turn off water or power to affected area and to notify School Administrator immediately.
2. Upon notice of loss of utilities, School Administrator assesses situation and determines if appropriate Immediate Response Actions, which may include **Shelter-In-Place or Evacuate Building**, are to be initiated.
3. School Administrator notifies Maintenance and informs them of situation which includes location and nature of situation/emergency. Additional appropriate personnel are notified at discretion of School Administrator.
4. Maintenance Personnel, working with School Administration, contact affected utility company to determine whether their assistance is required and determine potential length of time service will be interrupted.

### **Important Utility Service Phone Numbers:**

Pacific Gas and Electric (PG&E)	(800) 743-5000
Golden State Water Service	(805) 396-2400
The Gas Company	(800) 427-2000
Verizon	(800) 734-4615

5. School Administrator along with appropriate personnel, make decision whether to postpone remaining school day and arrange for early student dismissal.
6. School Administrator arranges for media announcements regarding situation.



## **MOTOR VEHICLE CRASH**

*Procedure addresses situations involving Motor Vehicle Crash on or immediately adjacent to school property.*

### **Procedure**

1. School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In-Place, Lock Down, Evacuate Building or Off-Site Evacuation.**
2. School Administrator calls 911
3. Safety/Security Team secures crash area to prevent unauthorized entry.
4. School Administrator directs Safety/Security Team to organize fire suppression activities, if it is safe to do so, until fire department arrives.
5. Safety/Security Team checks for injuries to provide appropriate first aid.
6. Any affected areas are not reopened until appropriate agency provides clearance and School Administrator issues authorization to do so.

## **PSYCHOLOGICAL TRAUMA/ AFTERMATH COUNSELING**

***Crisis Management Actions*** are to be taken during and subsequent to any emergency that may have psychological impact on students and staff, such as act of violence; death of a student or staff member; earthquake or other natural disaster; serious environmental problem; or ethnic and racial tensions. Emergencies like those described above usually produce one or more of the following conditions:

- *Temporary disruption of regular school functions and routines.*
- *Significant interference with ability of students and staff to focus on learning.*
- *Physical and/or psychological injury to students and staff.*
- *Concentrated attention from community and news media.*

*As a result of such emergencies, students and staff may exhibit variety of psychological reactions. As soon as physical safety of those involved has been insured, attention must turn to meeting emotional and psychological needs of students and staff.*

### **Procedure**

1. School Administrator establishes Medical Team, which has primary responsibility for providing necessary assistance after all types of crisis, including psychological first aid.
2. Medical Team assesses range of crisis intervention services needed during and following the emergency.
3. Medical Team provides for or arranges for direct intervention services.
4. If there is need for additional counseling services, School Administrator notifies District Superintendent or Designee.
5. Medical Team advises and assists School Administrator to restore regular school functions as efficiently and as quickly as possible.
6. In performing their duties, Medical Team members provide ongoing assessment of needs and follow-up services as required.

## **SUSPECTED CONTAMINATION OF FOOD OR WATER**

*Procedure followed if site personnel report suspected contamination of food or water.*

*Procedure applies where there is evidence of tampering with food packaging, observation of suspicious individuals in proximity to food or water supplies, or if notified of possible food/water contamination by District staff or local agencies.*

*Indicators of contamination may include unusual odor, color, taste, or multiple employees with unexplained nausea, vomiting, or other illnesses.*

### **Procedure**

1. School Administrator and, Cafeteria Supervisor isolates suspected contaminated food/water to prevent consumption and restricts access.
2. School Administrator calls 911.
3. State of California notification protocols are followed at this time.
4. School Administrator provides list of all potentially affected students and staff.
5. Medical Team and Responding Emergency Personnel assess need for medical attention and provide first aid as appropriate
6. School Administrator maintains a log of affected students and staff and symptoms; food/water suspected to be contaminated, quantity and character of products consumed and other pertinent information.
7. School Administrator confers with all appropriate agencies before resumption of normal operations.
8. School Administrator notifies parents of incident, as appropriate.

## **UNLAWFUL DEMONSTRATION/ WALKOUT**

*An Unlawful demonstration/ walkout is any unauthorized assemblage on or off campus by staff or students for purpose of protest or demonstration.*

### **Procedure**

1. Upon indication that unlawful demonstration or walkout is about to begin, personnel immediately notify School Administrator.
2. School Administrator assesses situation and initiates appropriate Immediate Response Actions, which may include **Shelter-In-Place**.
3. Student Release Team immediately proceeds to control student ingress and egress. Each person entering or leaving campus is required to sign his/her name and record other pertinent information.
4. If students leave campus, School Administrators and allied law enforcement agencies will accompany them. All attempts will be made to guide and control actions of students while off-site.
5. Students not participating in demonstration or walkout are kept within their classrooms until further notice by School Administrator. Teachers close and lock classroom doors. Students and staff are protected from flying glass in event windows are broken by closing drapes and blinds in rooms so equipped.
6. Documentation Unit staff attempt to keep accurate record of events, conversations and actions.
7. All media inquiries are referred to Incident Commander Officer.
8. School Administrator proceeds in good judgment on basis of police or other legal advice, in taking action to control and resolve situation.
9. School Administrator notifies parents of incident, as appropriate.

## **WINDSTORM**

*Warning of an impending windstorm is usually received via radio, television, or civil defense officials. The United States Weather Service can usually forecast severe windstorms. If time and conditions permit, students and staff are sent home (with BUSD Superintendent's approval). If high winds develop during school hours without sufficient warning, the following emergency procedure is followed.*

### **Procedure**

1. School Administrator initiates appropriate Immediate Response Actions, which may include **Shelter-In-Place**.
2. Close all windows and blinds.
3. Evacuate classrooms that bear full force of the wind.
4. When sheltering, personnel remain near an inside wall of a ground floor if the building has more than one level. Avoid sheltering near exterior windows.
5. Avoid auditoriums, gymnasiums and other enclosures that have long roof spans.
6. School Administrator and/or designee's monitor radio or television announcements and initiates further actions as appropriate.
7. School remains in **Shelter-In-Place** condition until U.S. Weather Service or appropriate agency or Bochman Union School District Administration provides clearance and School Administrator issues further instructions.

# **EMERGENCY RESOURCE LIST**

	<b>Primary</b>	<b>Alternate</b>
<b>Incident Commander</b>	<b>Doug Brown</b>	<b>Sam Orozco/Nancy Shafer</b>
<b>Public Information Officer</b>	<b>Board President</b>	<b>Board Member</b>
<b>Safety/Security Officer</b>	<b>Ernesto Capistran</b>	<b>Sam Orozco</b>
<b>Operations Section Chief</b>	<b>Cesar Mena</b>	<b>Karen Goodchild/Deanna Barnes</b>
<b>Search and Rescue Team</b>	<b>Ernesto Capistran</b>	<b>Sam Orozco/Cesar Mena</b>
<b>Medical Team Leader</b>	<b>Kim Troeger</b>	<b>Karen Goodchild</b>
<b>Student Release Team</b>	<b>Kim Troeger</b>	<b>Ellen Hill/Karen Goodchild</b>
<b>Planning Section Chief</b>	<b>Nancy Shafer</b>	<b>Deanna Barnes/Kim Troeger</b>
<b>Logistics Section Chief</b>	<b>Doug Brown</b>	<b>Ernesto Capistran</b>
<b>Supplies/Facilities Unit</b>	<b>Doug Brown</b>	<b>Ernesto Capistran</b>
<b>Transportation Unit</b>	<b>Doug Brown</b>	<b>Kim Troeger</b>
<b>Finance/Administration</b>	<b>Nancy Shafer</b>	<b>Deanna Barnes</b>
<b>Recordkeeping Unit</b>	<b>Nancy Shafer</b>	<b>Kim Troeger/Deanna Barnes</b>



VII – K



**Policy 0410: Nondiscrimination In District Programs And Activities**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 12/10/2019

This policy shall apply to all acts related to a school activity or school attendance and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board is committed to providing equal opportunity for all individuals in district programs and activities. District programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, reproductive health decisionmaking, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, veteran or military status, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. The Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

All allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

Pursuant to 34 CFR 104.8 and 34 CFR 106.8, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the district. The notification shall also be posted on the district's website and social media and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public



education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. (Education Code 48985; 20 USC 6312)

#### **Access for Individuals with Disabilities**

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or designee if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

The individual identified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Superintendent\_\_\_\_\_

(title or position)

4949 Foxen Canyon Rd., Santa Maria, CA 93454

(address)

805-937-1148\_\_\_\_\_

(telephone number)

brown@blochmanusd.org\_\_\_\_\_

(email)

**Policy 1312.2: Complaints Concerning Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017

The Governing Board uses a comprehensive process to adopt district instructional materials that is based on selection criteria established by law and Board policy and includes opportunities for the involvement of district staff, parents/guardians, and community members, and, as appropriate, students. Complaints concerning the content or use of instructional materials, including textbooks, supplementary instructional materials, library materials, or other instructional materials and equipment, shall be properly and fairly considered using established complaint procedures.

Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their child's teacher and/or the school principal. If the situation remains unresolved, a complaint may be filed using the process specified in the accompanying administrative regulation and exhibit.

The district shall accept complaints concerning instructional materials only from staff, district residents, or the parents/guardians of children enrolled in a district school. (Education Code 35160)

However, a complaint related to the use or prohibited use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library that alleges unlawful discrimination based on a violation of Education Code 243 shall be filed, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

When deliberating upon challenged materials, the Superintendent, or any designee or committee established by the Superintendent to review the materials, shall consider the degree to which the materials aligned with the criteria for instructional materials as specified in law, Board policy, and administrative regulation. In addition, such deliberations may consider the educational philosophy and vision of the district; the educational suitability of the materials including the manner in which the materials support the curriculum and appropriateness for the student's age; the professional opinions of teachers of the subject and of other competent authorities and/or experts; reviews of the materials by reputable bodies; the stated objectives in using the materials; community standards; the allegations in the complaint, including the extent to which the objections are based on the dislike of ideas contained in the materials; and the impact that keeping or removing the materials would have on student well-being.

The Superintendent, or any designee or committee established by the Superintendent to review the materials, shall not prohibit the continued use of an appropriately adopted textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library on the basis that it contains inclusive and/or diverse perspectives, as specified in Education Code 243.

If the complainant finds the Superintendent's or review committee's decision unsatisfactory, the complainant may appeal the decision to the Board.

Any challenged instructional material that is reviewed by the district shall not be subject to further reconsideration for 12 months, unless required by law.

Complaints related to the sufficiency of textbooks or instructional materials shall be resolved as specified in Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures.

**Regulation 1312.2: Complaints Concerning Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017

**Step 1: Informal Complaint**

If a staff member, district resident, or parent/guardian of a student enrolled in a district school has a complaint regarding the content or use of any specific instructional material, such individual shall informally discuss the material in question with the principal. (Education Code 35160)

**Step 2: Formal Complaint**

If the complainant is not satisfied with the principal's initial response, the complainant shall present a written complaint to the principal. Complaints regarding printed material shall name the author, title, and publisher and shall identify the objection by page and item numbers. In the case of nonprinted material, written information specifying the precise nature of the objection and location of such material shall be given. In order for the district to reply appropriately, complainants shall sign all complaints and provide identifying information. Anonymous complaints will not be accepted.

Upon receiving a complaint, the principal shall provide the complainant with a written acknowledgement of its receipt and respond to any procedural questions the complainant may have. The principal shall then notify the Superintendent or designee, the teacher(s), and other staff as appropriate.

During the investigation of the complaint, the challenged material may remain in use until a final decision has been reached.

**Step 3: Review Committee**

The Superintendent or designee shall determine whether to convene a review committee to review the complaint.

If the Superintendent or designee determines that a review committee is necessary, the Superintendent or designee shall appoint a committee composed of administrators and staff members selected from relevant instructional and administrative areas. The Superintendent or designee may also appoint parents/guardians, students, and community members, as appropriate, to serve on the committee.

The Superintendent or designee may provide training to the review committee to ensure that the review committee is informed regarding its responsibilities, the criteria to follow when reviewing instructional materials, and applicable laws, Board policy(ies), and administrative regulation(s).

Within 30 days of being convened, the review committee shall summarize its findings in a written report. The Superintendent or designee shall notify the complainant in writing of the committee's decision within 15 days of receiving the committee's report.

**Step 4: Superintendent Determination**

If the Superintendent or designee determines that a review committee is not necessary, the Superintendent or designee shall, in a timely manner, issue a decision regarding the complaint.

**Step 5: Appeal to the Governing Board**

If the complainant remains unsatisfied, the complainant may appeal the Superintendent's or review committee's decision to the Board. The Board's decision shall be final.

**Exhibit 1312.2-E(1): Complaints Concerning Instructional Materials**

Status: DRAFT

Original Adopted Date: Pending

**REQUEST FOR RECONSIDERATION OF EXISTING  
INSTRUCTIONAL MATERIALS**

This form is only for use by district employees, district residents, or parents/guardians of children enrolled in a district school to challenge the content or use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library.

Date: \_\_\_\_\_

Name of person filing complaint: \_\_\_\_\_

**Anonymous complaints will not be accepted.**

Group represented (if any): \_\_\_\_\_

Phone: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Address: \_\_\_\_\_

**Instructional Material Being Challenged:**

Title: \_\_\_\_\_

Author: \_\_\_\_\_

Publisher: \_\_\_\_\_

Date of Edition: \_\_\_\_\_

Name of school/classroom instructional material was  
used: \_\_\_\_\_

1. Please specifically state the nature of your concern or objection and identify your objection by page, website, webpage and/or link, recording or digital sequence, video frame, or words, as appropriate. You may use additional pages if necessary.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Was the instructional material of concern read/heard/viewed in isolation or was the entire selection read/heard/viewed? If the entire selection was not read/heard/viewed, what is your estimate regarding the percentage of the amount read/heard/viewed?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. What is your concern regarding the consequence if a student reads/hears/views the instructional material? In your assessment, is the instructional material appropriate for the age of the students being taught?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. What would you like the school to do about the instructional material?

-----  
-----  
-----  
-----

-----  
Signature of complainant

**For District Use:**

Request received by:-----

Date:-----

Title:-----

Action taken:-----

Date:-----

-----

**Policy 1312.3: Uniform Complaint Procedures**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 01/11/2022

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

**Complaints Subject to UCP**

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)
2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)
3. After School Education and Safety programs (Education Code 8482-8484.65)
4. Agricultural career technical education (Education Code 52460-52462)
5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
6. Child care and development programs (Education Code 8200-8488)
7. Compensatory education (Education Code 54400)
8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
9. Course periods without educational content (Education Code 51228.1-51228.3)
10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

Discrimination includes, but is not limited to, the Board's refusal to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. A complaint alleging such unlawful discrimination may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243)

11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and students participating in a newcomer program (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)
12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)
14. Migrant education (Education Code 54440-54445)
15. Physical education instructional minutes (Education Code 51210, 51222, 51223)
16. Student fees (Education Code 49010-49013)
17. Reasonable accommodations to a lactating student (Education Code 222)
18. Regional occupational centers and programs (Education Code 52300-52334.7)
19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)
20. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)
21. State preschool programs (Education Code 8207-8225)
22. State preschool health and safety issues in license-exempt programs (Education Code 8212)
23. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
24. Any other state or federal educational program the SPI or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

### **Non-UCP Complaints**

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures.
4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in Administrative Regulation 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department.
5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with Administrative Regulation 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)
6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with Board Policy 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with Board Policy 3555 - Nutrition Program Compliance. (5 CCR 15582)
8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)



**Regulation 1312.3: Uniform Complaint Procedures**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 01/11/2022

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

**Compliance Officers**

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in Administrative Regulation 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

Superintendent\_\_\_\_\_ (title or position)  
Blochman Union School District\_\_\_\_\_ (unit or office)  
4949 Foxen Canyon Rd. Santa Maria, CA 93454 (address)  
805-937-1148\_\_\_\_\_ (telephone number)  
dbrown@sbceo.org\_\_\_\_\_ (email)

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

**Notifications**

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities
6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint
7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, students experiencing homelessness, children of military families, former juvenile court school students now enrolled in the district, students who are migratory, and students participating in a newcomer program as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process
8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision
10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school websites and may be provided through district-supported social media, if available.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's

policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

### **Filing of Complaints**

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)
5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

### **Mediation**

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints

that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

### **Investigation of Complaint**

The compliance officer shall begin an investigation into the complaint within 10 business days of receiving the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

### **Timeline for Investigation Report**

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in the section "Investigation Report" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, or bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant.

## **Investigation Report**

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, or bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at [www.ed.gov/ocr](http://www.ed.gov/ocr) within 180 days of the alleged discrimination

## **Corrective Actions**

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited

to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

**Appeals to the California Department of Education**

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law
3. The material findings of fact in the district's investigation report are not supported by substantial evidence
4. The legal conclusion in the district's investigation report is inconsistent with the law
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

### **Health and Safety Complaints in License-Exempt Preschool Programs**

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE website. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the

location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

---



**Regulation 1312.4: Williams Uniform Complaint Procedures**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 08/09/2022

**Types of Complaints**

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186; 5 CCR 4681)
  - a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
  - b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
  - c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
  - d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)

- a. A semester begins and a teacher vacancy exists.
- b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.
- c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

*Teacher vacancy* means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of the semester for an entire semester. (Education Code 35186; 5 CCR 4600)

*Beginning of the year or semester* means the time period from the first day students attend classes for a year-long course or semester-long course, though not later than 20 business days afterwards. (5 CCR 4600)

*Misassignment* means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold. (Education Code 35186; 5 CCR 4600)

3. Complaints regarding the condition of school facilities, including any complaint alleging that: (Education Code 35186; 5 CCR 4683)

- a. A condition poses an emergency or urgent threat to the health or safety of students or staff.

*Emergency or urgent threat* means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous

or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

- b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292.5.

*Clean or maintained school restroom* means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers. (Education Code 35292.5)

*Open restroom* means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when the temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility. (Education Code 35292.5)

In any school serving any of grades 6-12, a complaint may be filed alleging noncompliance with the requirement of Education Code 35292.6 to, at all times, stock and make available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom. (Education Code 35292.6)

#### **Forms and Notices**

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However, complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall post in each classroom in each school a notice containing the components specified in Education Code 35186. (Education Code 35186)

#### **Filing of Complaint**

A complaint alleging any condition(s) specified in the section "Types of Complaints" above shall be filed with the principal or designee at the school in which the complaint arises. A complaint about problems beyond the authority of the principal shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 35186; 5 CCR 4680)

A complaint alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly in addition to or in lieu of being filed with the district. Any such complaint shall identify the basis and provide evidence to support its filing directly with the SPI. (Education Code 35186)

If the Superintendent or designee becomes aware that a complaint alleging insufficient textbooks or instructional materials that has been filed directly with the SPI but not with the district, the Superintendent or designee may initiate an investigation in accordance with this administrative regulation, as described below, if there is sufficient evidence to do so.

#### **Investigation and Response**

The principal or a designee of the Superintendent shall make all reasonable efforts to investigate any problem within the principal's or designee's authority. (Education Code 35186; 5 CCR 4685)

The principal or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the principal or Superintendent's designee shall send written resolution of the complaint to the mailing address of the complainant as indicated on the complaint within 45 working days of the initial filing of the complaint. If the principal makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 35186; 5 CCR 4680, 4685)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code 35186; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in Item #3a in the section "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal or Superintendent or designee may file an appeal to the SPI within 15 days of receiving the district's response. The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code 35186; 5 CCR 4687)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

### **Reports**

On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

**Exhibit 1312.4-E(2): Williams Uniform Complaint Procedures - Exhibit 1312.4-E(1)**

**Status:** DRAFT

**Original Adopted Date:** Pending

**NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS:  
K-12 COMPLAINT RIGHTS**

Parents/Guardians, Students, and Teachers:

Pursuant to Education Code 35186, you are hereby notified that:

1. There should be sufficient textbooks and instructional materials. That means each student, including an English learner, must have a textbook or instructional materials, or both, to use in class and to take home.
2. School facilities must be clean, safe, and maintained in good repair.
3. There should be no teacher vacancies or misassignments. There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners, if present.

*Misassignment* means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

*Teacher vacancy* means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's Williams uniform complaint procedures as required by law. A complaint form may be obtained at the school office or district office, or downloaded from the school or district website. You may also download a copy of the California Department of Education (CDE) complaint form from CDE's website when available. However, a complaint need not be filed using either the district's complaint form or the complaint form from CDE.

---

**Exhibit 1312.4-E(3): Williams Uniform Complaint Procedures - Exhibit 1312.4-E(2)**

**Status:** DRAFT

**Original Adopted Date:** Pending

**K-12 COMPLAINT FORM:  
WILLIAMS UNIFORM COMPLAINT PROCEDURES**

Education Code 35186 creates a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, or teacher vacancy or misassignment. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? \_\_\_ Yes \_\_\_ No

Contact information: (if response is requested)

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: Day: \_\_\_\_\_ Evening: \_\_\_\_\_

E-mail address, if any: \_\_\_\_\_

Date problem was observed: \_\_\_\_\_

Location of the problem that is the subject of this complaint:

School name/address: \_\_\_\_\_

Course title/grade level and teacher name: \_\_\_\_\_

Room number/name of room/location of facility: \_\_\_\_\_

**Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.**

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

1. Textbooks and instructional materials: (Education Code 35186; 5 CCR 4681)

- A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
- A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
- Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
- A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. Teacher vacancy or misassignment: (Education Code 35186; 5 CCR 4682)

- A semester begins and a teacher vacancy exists. A teacher vacancy is a position to which a single designated certificated employee has not been assigned at the beginning of the school year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester. (5 CCR 4600)
- A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.
- A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

3. Facilities conditions: (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)

- A condition exists that poses an emergency or urgent threat to the health or safety of students or staff including gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; and any other condition deemed appropriate by the district.
- A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers.
- For a school serving any of grades 6-12, the school has not, at all times, stocked and made available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom.
- The school has not kept all restrooms open during school hours when students are not in classes and has not kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

-----  
 -----  
 -----  
 -----  
 -----  
 -----

Please file this complaint at the following location:

Superintendent \_\_\_\_\_  
 (principal or designee)  
4949 Foxen Canyon Rd., Santa Maria, CA 93454  
 (address)

Please be aware that you may file a complaint directly with the Superintendent of Public Instruction if you are alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency.

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

\_\_\_\_\_  
 (Signature) (Date)

**Policy 5145.3: Nondiscrimination/Harassment**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 06/09/2020

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a district school, to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school, and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board desires to provide a welcoming, safe, and supportive school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

Because unlawful discrimination may occur when disciplining students, including suspension and expulsion, the Superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently and in a non-discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 - Discipline, Board Policy and Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6)

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be

investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

All allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

### **Record-Keeping**

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.



**Policy 6143: Courses Of Study**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 01/11/2022

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, age, medical condition, genetic information, marital status, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

**Elementary Grades**

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

**Secondary Grades**

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

In addition, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)

The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "A-G" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, shall ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and shall make updated lists readily available. (Education Code 51229, 66204)

**Regulation 6143: Courses Of Study**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 01/11/2022

**Grades 1-6**

Courses of study for grades 1-6 shall include the following:

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)
2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)
  - a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

- b. The development of the American economic system, including the role of the entrepreneur and labor
    - c. The relations of persons to their human and natural environments
    - d. Eastern and western cultures and civilizations
    - e. Contemporary issues
    - f. The wise use of natural resources
4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)
5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)
6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)
  - a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available
  - b. Fire prevention
  - c. The protection and conservation of resources, including the necessity for the protection of the environment
  - d. Venereal disease
  - e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

- f. Violence as a public health issue
- g. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
  - i. Defining the signs and symptoms of common mental health challenges
  - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
  - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
  - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
  - v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
  - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
  - vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

- 1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
- 2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
- 3. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
- 4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

- 7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind
- 8. Violence awareness and prevention
- 9. Career awareness exploration

**Grades 7-12**

Courses of study for grades 7-12 shall include the following:

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)
  - a. The history, resources, development, and government of California and the United States, including instruction in:
    - i. The early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5, 60040)
    - ii. World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time
    - iii. The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
    - iv. The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
  - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)
  - c. The development of the American economic system, including the role of the entrepreneur and labor
  - d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)
  - e. Eastern and western cultures and civilizations
  - f. Human rights issues, with particular attention to the study of the inhumanity of genocide, which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides, slavery, and the Holocaust
  - g. Contemporary issues
3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)
4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)
5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)
6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)
7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)
8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business

education, or general agriculture (Education Code 51220)

9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)
10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)
11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
  - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is available

Instruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice (Education Code 51225.6)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease
- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
- f. Prenatal care for pregnant individuals
- g. Violence as a public health issue
- h. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
  - i. Defining the signs and symptoms of common mental health challenges
  - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
  - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
  - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
  - v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
  - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
  - vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help

and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
3. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

12. Violence awareness and prevention

13. Ethnic studies

Commencing in the 2025-26 school year, the district shall offer a one-semester course in ethnic studies

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem. (Education Code 51220.5)

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws
2. Proper acceptance of personal responsibility in traffic
3. Appreciation of the causes, seriousness, and consequences of traffic accidents
4. Knowledge and attitudes necessary for the safe operation of motor vehicles
5. The safe operation of motorcycles
6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
7. The rights and duties of a motorist as they pertain to pedestrians and the rights and duties of pedestrians as they pertain to traffic laws and traffic safety

#### **Certification of College Preparatory Courses**

The Superintendent or designee shall identify district courses that may qualify for designation as "A-G" college preparatory courses, including courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives. The Superintendent or designee shall submit any necessary information regarding each identified course to UC for "A-G" designation.

#### **Notification and Information to Students in Grades 9-12**

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and CSU
2. A list of the current UC and CSU websites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)
4. The Internet address for the portion of CDE's website where students can learn more about career technical education
5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

The Superintendent or designee shall provide information to students and parents/guardians regarding the completion and submission of the Free Application for Federal Student Aid (FAFSA) and/or the California Dream Act Application (CADAA) at least once before grade 12. (Education Code 51225.8)

#### **Financial Aid Requirements for Students in Grade 12**

The Superintendent or designee shall ensure that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education or, if a student is exempt from paying nonresident tuition, a CADAA to the Student Aid Commission (CSAC), unless either: (Education Code 51225.7)

1. The student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district
2. If the district determines that a student is unable to complete a requirement of Education Code 51225.7, the district shall exempt the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and shall complete and submit an opt-out form on the student's behalf

The Superintendent or designee shall ensure that each high school student in grade 12, and if applicable, the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA that may be available through outreach programs, including, but not limited to, programs operated by CSAC, postsecondary immigration resource centers, college readiness organizations, community-based organizations, and/or legal resource organizations. (Education Code 51225.7)

Information shared by students and parents/guardians in completing and submitting the FAFSA and/or CADAA shall be handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information. (Education Code 51225.7)

**Policy 6161.1: Selection And Evaluation Of Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 11/10/2020

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, stimulate thought, the exploration of ideas and intellectual exchanges, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have, during the district's review process, been determined to be aligned with the state academic content standards adopted by SBE, which includes instructional materials for mathematics and English language arts that are aligned to Common Core State Standards. (Education Code 60200, 60210)

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and the accompanying administrative regulation. (Education Code 60400)

In selecting or adopting instructional materials, the Board shall consider the recommendation of the Superintendent or designee and/or an advisory committee established to review the materials.

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

**Sufficiency of Instructional Materials and Public Hearing**

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks and/or other instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics
2. Science
3. History-social science
4. English language arts, including the English language development component of an adopted program



5. World language

6. Health

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the Board shall, by resolution, provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks and/or instructional materials. The Board shall submit a copy of the resolution to the County Superintendent of Schools no later than three business days after the hearing. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

In addition, if the County Superintendent, in accordance with Education Code 1240, makes the district aware of a school that does not have sufficient textbooks or instructional materials, the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year.

#### **Prohibition Against Refusal to Approve or Prohibit the Use of Specified Instructional Materials**

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

#### **Complaints**

Complaints concerning instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials, Board Policy 1312.3 - Uniform Complaint Procedures, or Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures, as applicable.

**Regulation 6161.1: Selection And Evaluation Of Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017 | **Last Revised Date:** 11/10/2020

**Review Process**

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

The Superintendent or designee shall present to the Governing Board recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards, and accurately reflect and value society's diversity. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

**Criteria for Selection and Adoption of Instructional Materials**

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE

For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)

For grades 9-12, instructional materials in history-social science, mathematics, English/language arts, and science shall be reviewed using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

2. Do not reflect adversely upon persons because of any characteristic specified in law and Board Policy 0410 - Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)
3. To the satisfaction of the Board, are accurate, objective, current, and suited to the differing needs and comprehension of district students at their respective grade levels (Education Code 60045)
4. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)

5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
  - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE
  - b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration
6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited to:
  - a. Accurately portraying society's cultural and racial diversity, including:
    - i. The contributions of all genders in all types of roles, including professional, vocational, and executive roles
    - ii. The role and contributions of Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic groups to the total development of California and the United States
    - iii. The role and contributions of the entrepreneur and labor in the total development of California and the United States
  - b. Accurately portraying humanities place in ecological systems and the necessity for the protection of the environment
  - c. Accurately portraying the effects on the human system of the use of tobacco, alcohol, and narcotics, and restricted dangerous drugs as defined in Health and Safety Code 11032, and other dangerous substances
  - d. Encouraging thrift, fire prevention, and the humane treatment of animals and people
  - e. Requiring, when appropriate to the comprehension of students, that textbooks for social science, history, or civics classes contain the Declaration of Independence and the United States Constitution
7. Support the district's adopted courses of study and curricular goals, including the district's local control and accountability plan
8. Contribute to a comprehensive, balanced curriculum
9. Demonstrate reliable quality of scholarship as evidenced by:
  - a. Accurate, up-to-date, and well-documented information
  - b. Objective presentation of diverse viewpoints
  - c. Clear, concise writing and appropriate vocabulary
  - d. Thorough treatment of subject matter
10. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
11. Stimulate discussion of contemporary issues, exploration of ideas, and intellectual exchanges, and improve students' thinking and decision-making skills
12. As appropriate, have corresponding versions available in languages other than English
13. Include high-quality teacher's guides

14. When available, include options for lighter weight materials, including materials in digital format, in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)
2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data

#### **Conflict of Interest**

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition (Education Code 60075)

2. Are not employed by nor receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

**Exhibit 6161.1-E(1): Selection And Evaluation Of Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** Pending

**RESOLUTION ON SUFFICIENCY OF INSTRUCTIONAL MATERIALS**

Whereas, the Governing Board of the *(name of school district)*, in accordance with the requirements of Education Code 60119, held a public hearing on *(date)*, at *(time)*, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or other instructional materials were provided to all students, including English learners, in the *(name of school district)*, and;

Whereas, the definition of sufficient textbooks or instructional materials means that each student, including each English learner, has standards-aligned textbooks and/or instructional materials to use in class and to take home, which may include materials in a digital format as long as each student, at a minimum, has and can access the same materials in the class and at home as other students in the same class or course in the district, but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education.

**Finding of Sufficient Textbooks or Instructional Materials**

Therefore, be it resolved, for the *(year)* school year, the *(name of school district)*, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, at the following schools in the following subjects:

- Mathematics: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)  
-----  
-----
- Science: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)  
-----  
-----
- History-social science: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)  
-----  
-----
- English language arts, including the English language development component of an adopted program: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)  
-----  
-----
- World language: (List adopted textbooks or instructional materials for this subject for each school as well as

applicable state adoption cycle.)

-----  
-----

- Health: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

-----  
-----  
  
-----  
-----

#### **Finding of Insufficient Textbooks or Instructional Materials in One or More Subjects**

Be it further resolved, for the *(year)* school year, the *(name of school district)*, insufficient standards-aligned textbooks or other instructional materials were provided to students at the following schools in the following subjects:

- Mathematics: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

-----  
-----

- Science: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

-----  
-----

- History-social science: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

-----  
-----

- English language arts, including the English language development component of an adopted program: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

-----  
-----

- World language: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

-----  
-----

- Health: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

-----  
-----  
  
-----  
-----

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or other instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. (List actions to be taken to resolve insufficiency.)

-----  
-----  
-----

## Finding of Available Science Laboratory Equipment for Grades 9-12

Be it further resolved, laboratory science equipment was available or was not available for science laboratory courses offered in grades 9-12, inclusive, as indicated below:

- Available: (List all science laboratory courses offered in grades 9-12 for which science laboratory equipment was available.)

-----  
-----

- Not Available: (List all science laboratory courses offered in grades 9-12 for which science laboratory equipment was not available.)

-----  
-----

Be it further resolved, that the Superintendent or designee, on behalf of the Board, shall submit a copy of this resolution to the County Superintendent of Schools within three business days of the hearing.

PASSED AND ADOPTED THIS \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at a meeting, by the following vote:

AYES:\_\_\_\_\_ NOES:\_\_\_\_\_ ABSENT:\_\_\_\_\_

Attest:

\_\_\_\_\_, Secretary

\_\_\_\_\_, President

**Policy 6161.11: Supplementary Instructional Materials**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017

The Governing Board encourages the use of supplementary instructional materials to enrich the curriculum and enhance student learning. Such materials shall be aligned with district goals, curriculum objectives, and academic standards and shall supplement and not supplant the use of Board-adopted basic instructional materials that serve as the primary learning resources.

Supplementary instructional materials include, but are not limited to, instructional materials that are designed to serve one or more of the following purposes: (Education Code 60010)

1. To provide more complete coverage of one or more subjects included in a given course
2. To meet the various learning ability levels of students in a given age group or grade level
3. To meet the diverse educational needs of students with a language disability in a given age group or grade level
4. To meet the diverse educational needs of students reflective of a condition of cultural pluralism
5. To use current, relevant technology that further engages interactive learning in the classroom and beyond

Supplementary instructional materials may be selected by the Superintendent or designee, school administrators, or teachers, as applicable, and obtained through donations to the district and/or available funding sources designated for these purposes.

The use of any supplemental instructional material shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

As appropriate, supplementary instructional materials shall meet the criteria developed for the selection and evaluation of basic instructional materials as described in AR 6161.1 - Selection and Evaluation of Instructional Materials.

Supplementary instructional materials shall be directly related to the course of study in which they are being used and shall be appropriate for the age and maturity level of the students.

The use or reproduction of supplementary instructional materials shall be in accordance with federal copyright law.

**Appropriateness of Materials**

Whenever a district employee proposes to use a supplementary resource which is not included in the approved learning resources of the district, the employee shall preview the material to determine whether, in the employee's professional judgment, it is appropriate for the grade level taught and is consistent with district criteria for the selection of supplementary instructional materials.

The employee shall confer with the Superintendent or designee as necessary to determine the compliance of the material with district criteria. The primary considerations should be the educational value, factual accuracy, appropriateness, including whether the material contains pervasive vulgarity or profanity, and relevance of the materials, as well as the ages and maturity of the students.

The Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

**Complaints**



Complaints concerning supplemental instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials and Board Policy 1312.3 - Uniform Complaint Procedures, as applicable.

---

**Policy 6163.1: Library Media Centers**

**Status:** DRAFT

**Original Adopted Date:** 11/14/2017

The Governing Board recognizes that school libraries support the educational program by providing access to a variety of informational and supplemental resources that can inspire a love of reading, stimulate thought, the exploration of ideas and intellectual exchanges, and contribute to the academic achievement of all students. The Board desires that school libraries be stocked with up-to-date books, reference materials, and electronic resources that promote literacy, support academic standards, contain a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, and prepare students to become lifelong learners.

The Superintendent or designee may, in consultation with teacher librarians, classroom teachers, administrators, parents/guardians, and students as appropriate, develop and regularly update a plan for school libraries that describes the district's goals for school libraries and the distribution of funds to school sites to support libraries. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, the development and maintenance of classroom libraries, prevention of loss or damage of library materials, prioritization of needs, and other related matters. The Superintendent or designee shall ensure that the library plan is aligned with the district's local control and accountability plan and other district and school plans.

**Staffing**

To staff school libraries, the district may employ one or more teacher librarians who possess appropriate credentials issued by the Commission on Teacher Credentialing. (Education Code 18120, 44868; 5 CCR 80024.6, 80053)

The Superintendent or designee may assign teacher librarians to perform the following duties in accordance with the authorizations of their credential: (5 CCR 80053, 80053.1)

1. Instruct students in accessing, evaluating, using, and integrating information and resources in the library program and/or provide departmentalized instruction in information literacy, digital literacy, and digital citizenship
2. Plan and coordinate school library programs with the district's instructional programs through collaboration with teachers
3. Select materials for school and district libraries
4. Develop and deliver staff development programs for school library services
5. Coordinate or supervise library programs at the school or district level
6. Plan and conduct a course of instruction for students who assist in the operation of school libraries
7. Supervise classified personnel assigned school library duties
8. Develop procedures for and management of the school and district libraries

The Board also may appoint classified paraprofessionals to serve as library aides or library technicians. Volunteers may assist with school library services in accordance with law, Board policy, and administrative regulation.

**Hours of Operation**

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

With the approval of the Board, a school library may be open at other hours outside the school day, including evenings and Saturdays. Any library open to serve students during evening and Saturday hours shall be under the

supervision of a certificated employee who consents to the assignment. (Education Code 18103)

### **Selection and Evaluation of School Library Materials**

Library materials shall include print and electronic resources that align with the curriculum and are accessible to students with varying cognitive and/or language needs.

Library materials shall be selected and evaluated through a process that invites recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

The use of any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Library materials shall be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain outdated subject matter or are no longer appropriate shall be removed.

All gifts and donations of school library materials shall be subject to the same criteria as materials selected for purchase by the district.

Complaints regarding the appropriateness of library materials shall be addressed in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials and Board Policy 1312.3 - Uniform Complaint Procedures, as applicable.

### **Fees**

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

Students shall be encouraged to return library materials in a timely manner, but no charge shall be assessed for the late return of materials.

### **Library Instruction**

Teacher librarians and/or classroom teachers shall provide library instruction to support the development of students' information literacy skills. Such instruction shall be aligned with the state academic standards for library instruction and shall prepare students to:

1. Access information by applying knowledge of the organization of libraries, print materials, digital media, and other sources
2. Evaluate and analyze information to determine appropriateness in addressing the scope of inquiry
3. Organize, synthesize, create, and communicate information
4. Integrate information literacy skills into all areas of learning and pursue information independently to become life-long learners

Teacher librarians also may provide support to teachers, administrators, and other staff by identifying instructional materials that will aid in the development of curriculum and instructional activities and by providing information about effective and ethical uses of school library services and equipment.

### **Program Evaluation**

The Superintendent or designee shall annually assess and report to the Board regarding the condition and use of school libraries. The assessment shall evaluate, at a minimum:

1. Access of students and staff to school libraries during school hours and, as appropriate, access outside the school day
2. The process and frequency by which students are allowed to check out library materials
3. Staffing levels, qualifications, and number of hours worked
4. The quality of the collection at each library, including, but not limited to, the total number of books in the collection, number of books per student, types of materials (fiction, non-fiction, newspapers, magazines, encyclopedias, materials in other languages, and reference materials), alignment with curriculum, provision of a broad spectrum of knowledge and viewpoints, amount expended during the year for the purchase of new resources, and the number of resources discarded and added during the year
5. Any special programs offered at the school to encourage reading and/or library use
6. The adequacy of the facility space and equipment designated for the school library
7. The source(s) and adequacy of funding for school libraries
8. Knowledge by principals, teachers, and library personnel of the process to follow when a library material(s) is challenged

The district shall, on or before August 31 each year, report to the California Department of Education on the condition of its school libraries for the preceding year ending June 30. (Education Code 18122)



VII – L



**BLOCHMAN UNION SCHOOL DISTRICT  
2023/2024 FIRST INTERIM BUDGET ASSUMPTIONS**

---

**Governing Board Meeting:**

**December 12, 2023**

---

**Topic:**

First Interim Budget for the 2023/2024 fiscal year and multi-year projections for 2024/2025 and 2025/2026.

**Discussion:**

The First Interim Budget for the Blochman Union School District 2023/2024 and two subsequent fiscal years is based on the following assumptions:

**REVENUE ASSUMPTIONS – Unrestricted General Fund**

- **Local Control Funding Formula (LCFF)**
  - LCFF funding was budgeted based on FCMAT’s LCFF calculator v24.2b. Enrollment was assumed to be 196 with a funded Average Daily Attendance (ADA) of 183.98. This ADA is considerably lower than our pre-pandemic levels of 201 and will potentially cause slight deficit spending. Also, as a conservative measure, charter school oversight fees are not included in the budget. Assuming that we will continue to receive these fees, then there would not be a budget deficit in the current or subsequent fiscal years.
- **Property Tax Revenue**
  - Property taxes are budgeted based on the 2023/2024 P-1 Property Tax report, as revised on 11/13/2023, provided by School Business Advisory Services. The district pays in-lieu property taxes to each of its four charter schools based on the formula provided in the California Education Code.
- **Lottery**
  - Lottery revenues were budgeted based on the planning factors provided by School Services of California. Unrestricted lottery revenues were budgeted at \$177 per ADA.
- **Mandated Cost Revenue**
  - The district participates in the Mandated Block Grant program which is estimated and budgeted at \$37.81 per ADA for the current year, \$39.30 per ADA for 2024/2025, and \$40.59 per ADA for 2025/2026.
- **Transportation**
  - Transportation was funded at \$55,295. Education Code Sections 39800.1 and 41850.1 provide for additional transportation funding. This additional funding is estimated to be \$32,959 for the current year, \$30,780 for 2024/2025, and \$28,889 for 2025/2026.
- **Charter School Oversight Fees**
  - As a conservative measure, charter school oversight fees are budgeted when received at the end of each fiscal year.
- **Other Local Revenue**
  - Other local revenue consists of interest on funds held by the county treasurer, facility rentals, surplus sales, and donations not tied to specific locally restricted programs or activities. Most donations are not budgeted for until received. This revenue stream increased from adopted budget due to increased interest payments on cash held in the county treasury.

## REVENUE ASSUMPTIONS – Restricted General Fund

- **Federal Categorical Programs**
  - These programs include Special Education base and discretionary grants, and Title IV (Rural Education Achievement Program). Revenues for Special Education are based on the estimate provided by the Santa Barbara County SELPA office. Beginning with fiscal year 2020/2021, the district began receiving Title I funds. The 2023/2024 Title I allocation is estimated to be \$19,374. Federal categorical funding provided by the Expanded Learning Opportunity Program is estimated to be \$122,812, with a carryover balance of \$72,181 from the prior year.
- **Federal Coronavirus Relief Funds**
  - The district received one-time federal Coronavirus relief funds. The district utilized the remaining balances of these funds by the end of the 2023/2024 fiscal year.
- **Other State Revenues**
  - These revenues include Special Education revenues which are based on the estimates provided by the Santa Barbara County SELPA office. Also included are Lottery Instructional Materials which are budgeted at \$72 per ADA. The balance of the state categorical funding for the Universal Pre-K Planning grant in the amount of \$53,172 will be expended by the end of the 2023/2024 fiscal year.
- **State Coronavirus Relief Funds**
  - The district received one-time state Coronavirus relief funds. While most of the funding was received in prior years, there is still some funding to be allocated. This is one-time funding that will be used in the current and subsequent fiscal years to purchase technology equipment and on-line learning tools.

## EXPENDITURE ASSUMPTIONS

- **Staffing**
  - All staff received a negotiated salary increase of 2% for 2023/2024. Negotiations are not settled for the 2024/2025 and 2025/2026 fiscal years.
  - We hired a Food Services Manager to replace our previous Cafeteria Coordinator position. This increased employee costs, but these increases are absorbed by the Cafeteria Fund, with no impact on the General Fund.
  - Employee benefits include the district's contribution for health insurance, STRS, PERS, and other statutory contributions.
  - Our Expanded Learning Opportunity Program will expand instructional days by an additional 30 days. The costs associated with this program will be covered by categorical funding and will not impact the General Fund.
- **Curriculum**
  - The district does not plan to adopt any new curriculum during the 2023/2024 or two subsequent fiscal years.
- **Books, Supplies, and Equipment**
  - Expenditures for books, supplies, and equipment will remain consistent during the 2023/2024 and two subsequent fiscal years.
- **Other Services**
  - The district is currently contracting for the following services:
    - Fiscal services
    - Music
    - Transportation

- **Facilities**

- We plan to continue with necessary, on-going maintenance to ensure our facilities are adequate and safe for students. We remodeled our kitchen and multi-use room during the summer of 2023. The kitchen equipment, flooring, acoustical tiles, and electrical upgrades were paid for, in part, with the Kitchen Infrastructure Grant. The remaining balance came from our Facilities Fund and from our General Fund reserves. Beginning in the summer of 2024, we will replace doors and some windows. Funds for this project will come from our General Fund reserves. We also plan to upgrade our electrical systems.

#### **FUND BALANCE**

- The beginning fund balances for the Adopted Budget are estimated based on unaudited actual data for 2022/2023. Charter school fees are included in the General Fund beginning balance. School renovation projects are being funded by General Fund reserves, thus the decrease in the General Fund balance.

#### **CASH FLOWS**

- The total General Fund cash flow balance is projected to be \$4,508,908 at 6/30/2024 and \$3,079,616 at 6/30/2025.



Budget07a

Budget Summary Analysis

Model BR24-01 23/24 First Interim

Fiscal Year 2023/24

General Fund

## Ending Fund Balance Components

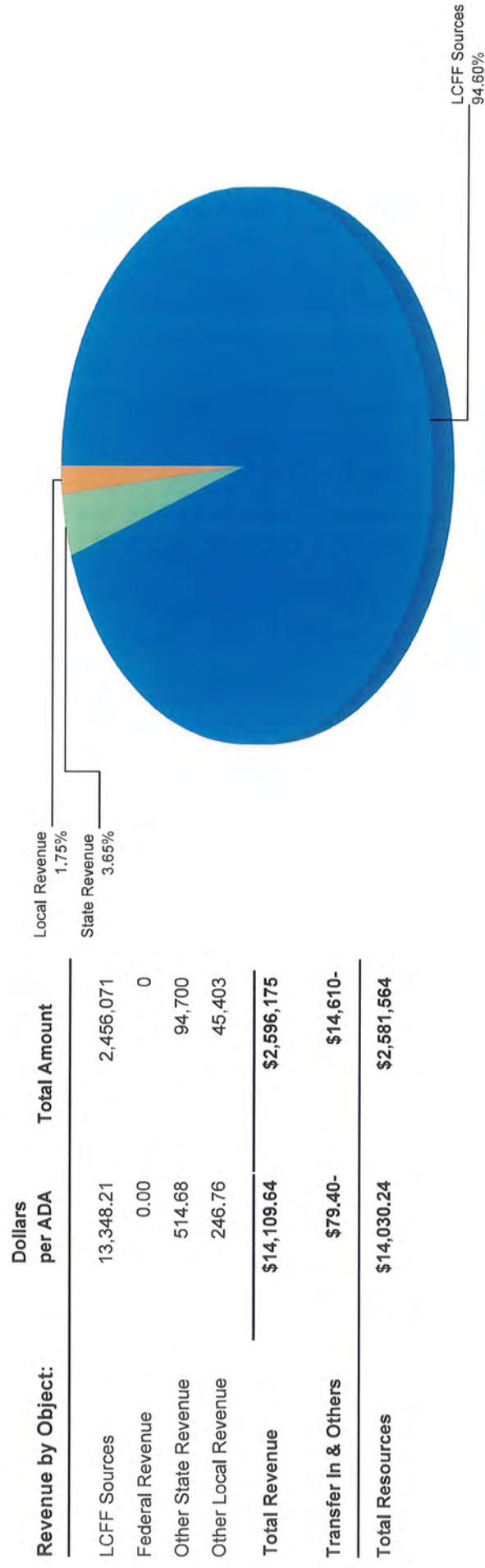
	Dollars per ADA	Total Amount
Beginning Fund Balance	\$24,642.58	\$4,534,234
+ Total Resources	\$14,030.24	\$2,581,564
- Total Uses	\$15,331.17	\$2,820,934
Ending Fund Balance	\$23,341.65	\$4,294,864
Fund Balance Difference	\$1,300.92-	\$239,370-

Ending Fund Balance Components	Amount
Nonspendable Assets	0
Restricted	0
Stabilization Arrangements	0
Other Committed	0
Other Assignments	0
Reserve for Economic Uncertainties	0
Other Assigned	0

## General Fund

## Total Revenue Summary

(as % of Total Revenue)

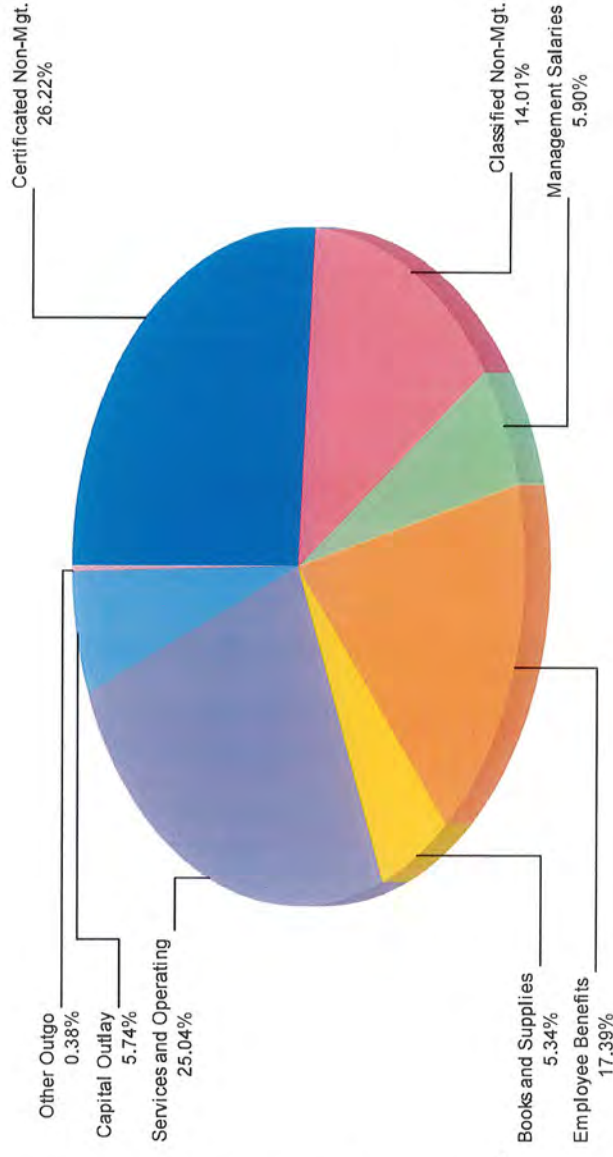


## Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,019.40	739,570
Class. Non-Mgt. Salaries	2,147.85	395,205
Management Salaries	904.80	166,483
Employee Benefits	2,665.41	490,435
Books and Supplies	818.02	150,515
Services and Operating	3,838.20	706,228
Capital Outlay	879.28	161,787
Other Outgo	58.21	10,711
<b>Total Expenditure</b>	<b>\$15,331.17</b>	<b>\$2,820,934</b>

Transfer out and Other:	\$0.00	\$0
<b>Total Uses</b>	<b>\$15,331.17</b>	<b>\$2,820,934</b>

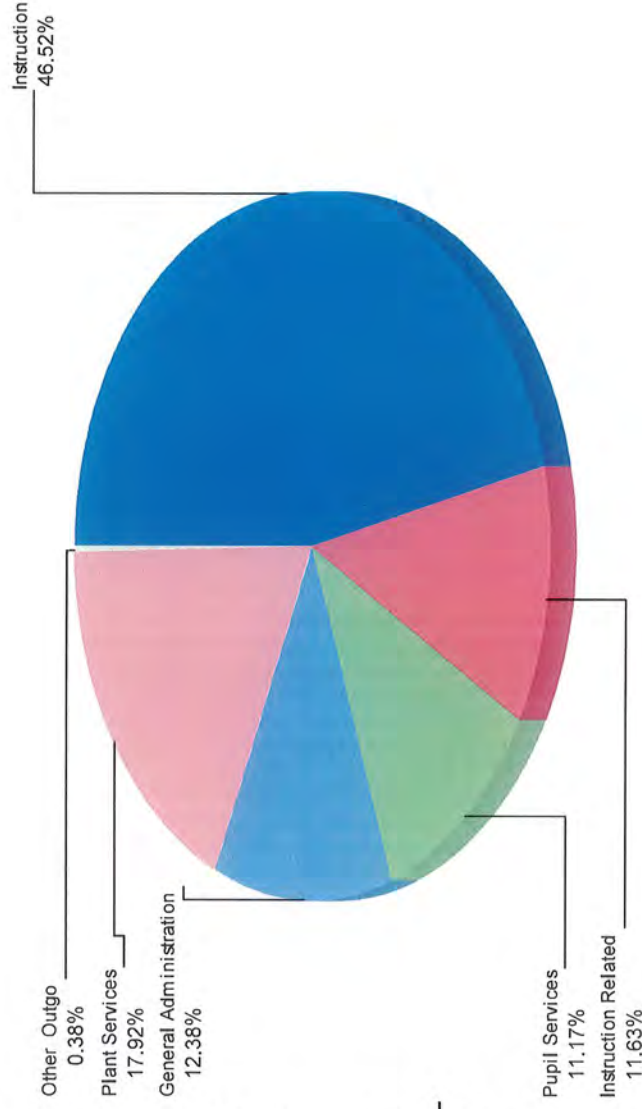


## General Fund

## Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	7,132.12	1,312,311
Instruction Related Services	1,783.73	328,206
Pupil Services	1,712.01	315,010
Ancillary Services	0.00	0
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	1,898.48	349,321
Plant Services	2,746.61	505,376
Other Outgo	58.21	10,711
<b>Total</b>	<b>\$15,331.17</b>	<b>\$2,820,934</b>



### \* General Administration Expenditure Breakdown:

Board and Supt. Administration	807.48	148,575
Other General Administration	1,091.01	200,745
Centralized Data Processing	0.00	0

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,480,730.00	2,480,730.00	117,860.44	2,456,071.00	(24,659.00)	-1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,728.77	34,728.77	1,018.70	36,873.41	2,144.64	6.2%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	28,288.57	45,403.20	30,403.20	202.7%
5) TOTAL, REVENUES			2,530,458.77	2,530,458.77	147,167.71	2,538,347.61		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	958,412.28	958,412.28	211,870.46	906,052.78	52,359.50	5.5%
2) Classified Salaries		2000-2999	407,781.81	407,781.81	115,915.28	395,205.13	12,576.68	3.1%
3) Employee Benefits		3000-3999	512,319.87	512,319.87	122,770.66	490,435.17	21,884.70	4.3%
4) Books and Supplies		4000-4999	120,920.00	120,920.00	42,737.22	150,515.13	(29,595.13)	-24.5%
5) Services and Other Operating Expenditures		5000-5999	548,656.57	548,656.57	177,639.27	598,956.08	(50,299.51)	-9.2%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,710.77	10,710.77	0.00	10,710.77	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,125.00)	(4,125.00)	0.00	0.00	(4,125.00)	100.0%
9) TOTAL, EXPENDITURES			2,654,676.30	2,654,676.30	670,932.89	2,651,875.06		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(124,217.53)	(124,217.53)	(523,765.18)	(113,527.45)		
<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	(34,881.97)	(34,881.97)	0.00	(14,610.33)	20,271.64	-58.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,881.97)	(34,881.97)	0.00	(14,610.33)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(159,099.50)	(159,099.50)	(523,765.18)	(128,137.78)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,410,669.74	4,541,248.31		4,410,669.74	(130,578.57)	-2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,410,669.74	4,541,248.31		4,410,669.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,410,669.74	4,541,248.31		4,410,669.74		
2) Ending Balance, June 30 (E + F1e)			4,251,570.24	4,382,148.81		4,282,531.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	650,000.00	650,000.00		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	3,601,070.24	3,731,648.81		4,282,531.96		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,576,757.00	1,576,757.00	451,144.00	1,552,669.00	(24,088.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	641,860.00	641,860.00	164,349.00	633,465.00	(8,395.00)	-1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,363.00	2,363.00	0.00	1,727.00	(636.00)	-26.9%
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	493,862.00	493,862.00	(318.94)	514,839.00	20,977.00	4.2%
Unsecured Roll Taxes		8042	16,708.00	16,708.00	17,946.69	18,389.00	1,681.00	10.1%
Prior Years' Taxes		8043	1,816.00	1,816.00	1,502.13	372.00	(1,444.00)	-79.5%
Supplemental Taxes		8044	417,731.00	417,731.00	70,707.56	410,154.00	(7,577.00)	-1.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,067,404.00	1,067,404.00	0.00	1,111,321.00	43,917.00	4.1%
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			4,218,501.00	4,218,501.00	705,330.44	4,242,936.00	24,435.00	0.6%
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	(1,737,771.00)	(1,737,771.00)	(587,470.00)	(1,786,865.00)	(49,094.00)	2.8%
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			2,480,730.00	2,480,730.00	117,860.44	2,456,071.00	(24,659.00)	-1.0%

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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,240.28	6,240.28	0.00	6,240.28	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,488.49	28,488.49	1,018.70	30,633.13	2,144.64	7.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,728.77</b>	<b>34,728.77</b>	<b>1,018.70</b>	<b>36,873.41</b>	<b>2,144.64</b>	<b>6.2%</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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	24,662.87	30,000.00	30,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	15,000.00	15,000.00	3,625.70	15,403.20	403.20	2.7%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	28,288.57	45,403.20	30,403.20	202.7%
TOTAL, REVENUES			2,530,458.77	2,530,458.77	147,167.71	2,538,347.61	7,888.84	0.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	737,608.00	737,608.00	137,387.20	685,086.00	52,522.00	7.1%
Certificated Pupil Support Salaries		1200	54,321.20	54,321.20	18,988.90	54,483.70	(162.50)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	166,483.08	166,483.08	55,494.36	166,483.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			958,412.28	958,412.28	211,870.46	906,052.78	52,359.50	5.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	141,981.22	141,981.22	35,650.49	130,504.09	11,477.13	8.1%
Classified Support Salaries		2200	154,554.27	154,554.27	49,154.69	153,419.85	1,134.42	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,246.32	111,246.32	31,110.10	111,281.19	(34.87)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			407,781.81	407,781.81	115,915.28	395,205.13	12,576.68	3.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	159,752.26	159,752.26	35,238.54	149,620.30	10,131.96	6.3%
PERS		3201-3202	134,776.84	134,776.84	36,302.60	131,421.54	3,355.30	2.5%
OASDI/Medicare/Alternative		3301-3302	47,490.59	47,490.59	11,928.25	45,390.66	2,099.93	4.4%
Health and Welfare Benefits		3401-3402	149,050.55	149,050.55	36,662.11	143,373.56	5,676.99	3.8%
Unemployment Insurance		3501-3502	676.02	676.02	158.64	638.84	37.18	5.5%
Workers' Compensation		3601-3602	10,573.61	10,573.61	2,480.52	9,990.27	583.34	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			512,319.87	512,319.87	122,770.66	490,435.17	21,884.70	4.3%
<b>BOOKS AND SUPPLIES</b>								

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)
Approved Textbooks and Core Curricula Materials		4100	10,150.00	10,150.00	0.00	10,150.00	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	91,770.00	91,770.00	38,276.76	119,425.64	(27,655.64)	-30.1%
Noncapitalized Equipment		4400	19,000.00	19,000.00	4,460.46	20,939.49	(1,939.49)	-10.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120,920.00	120,920.00	42,737.22	150,515.13	(29,595.13)	-24.5%
<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	7,350.00	7,350.00	1,221.88	7,350.00	0.00	0.0%
Dues and Memberships		5300	9,655.87	9,655.87	5,106.88	9,655.87	0.00	0.0%
Insurance		5400-5450	23,666.49	23,666.49	23,666.49	23,666.49	0.00	0.0%
Operations and Housekeeping Services		5500	42,300.00	42,300.00	9,175.12	56,300.00	(14,000.00)	-33.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,485.51	23,485.51	11,013.32	26,485.51	(3,000.00)	-12.8%
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	404,069.70	404,069.70	113,624.00	437,369.21	(33,299.51)	-8.2%
Communications		5900	38,129.00	38,129.00	13,831.58	38,129.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			548,656.57	548,656.57	177,639.27	598,956.08	(50,299.51)	-9.2%
<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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	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	10,710.77	10,710.77	0.00	10,710.77	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,710.77	10,710.77	0.00	10,710.77	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,125.00)	(4,125.00)	0.00	0.00	(4,125.00)	100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,125.00)	(4,125.00)	0.00	0.00	(4,125.00)	100.0%
TOTAL, EXPENDITURES			2,654,676.30	2,654,676.30	670,932.89	2,651,875.06	2,801.24	0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	(34,881.97)	(34,881.97)	0.00	(14,610.33)	20,271.64	-58.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,881.97)	(34,881.97)	0.00	(14,610.33)	20,271.64	-58.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,881.97)	(34,881.97)	0.00	(14,610.33)	20,271.64	-58.1%

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	55,785.00	55,785.00	213.00	59,201.00	3,416.00	6.1%
2) Federal Revenue		8100-8299	95,794.00	95,794.00	(7,436.08)	95,953.00	159.00	0.2%
3) Other State Revenue		8300-8599	404,555.82	404,555.82	117,606.71	349,994.33	(54,561.49)	-13.5%
4) Other Local Revenue		8600-8799	93,768.00	93,768.00	27,720.00	96,339.00	2,571.00	2.7%
5) TOTAL, REVENUES			649,902.82	649,902.82	138,103.63	601,487.33		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	140,022.68	140,022.68	41,065.72	143,193.69	(3,171.01)	-2.3%
2) Classified Salaries		2000-2999	150,319.10	150,319.10	41,982.23	129,334.71	20,984.39	14.0%
3) Employee Benefits		3000-3999	182,277.69	182,277.69	27,888.18	176,420.63	5,857.06	3.2%
4) Books and Supplies		4000-4999	22,500.00	22,500.00	13,229.27	72,770.19	(50,270.19)	-223.4%
5) Services and Other Operating Expenditures		5000-5999	153,106.73	153,106.73	10,409.03	193,760.88	(40,654.15)	-26.6%
6) Capital Outlay		6000-6999	130,114.00	130,114.00	98,846.19	61,787.33	68,326.67	52.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,461.00	7,461.00	2,088.00	8,765.00	(1,304.00)	-17.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,125.00	4,125.00	0.00	0.00	4,125.00	100.0%
9) TOTAL, EXPENDITURES			789,926.20	789,926.20	235,508.62	786,032.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(140,023.38)	(140,023.38)	(97,404.99)	(184,545.10)		
<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	34,881.97	34,881.97	0.00	14,610.33	(20,271.64)	-58.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,881.97	34,881.97	0.00	14,610.33		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(105,141.41)	(105,141.41)	(97,404.99)	(169,934.77)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	396,310.70	236,785.52		396,310.70	159,525.18	67.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,310.70	236,785.52		396,310.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,310.70	236,785.52		396,310.70		
2) Ending Balance, June 30 (E + F1e)			291,169.29	131,644.11		226,375.93		
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		

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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	292,433.56	131,644.11		226,375.93		
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	(1,264.27)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	55,785.00	55,785.00	213.00	59,201.00	3,416.00	6.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			55,785.00	55,785.00	213.00	59,201.00	3,416.00	6.1%
<b>FEDERAL REVENUE</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	35,015.00	35,015.00	(4,425.73)	35,174.00	159.00	0.5%
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	19,374.00	19,374.00	(3,010.00)	19,374.00	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	0.00	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	41,405.00	41,405.00	0.00	0.00	(41,405.00)	-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	0.00	0.00	(.35)	41,405.00	41,405.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>95,794.00</b>	<b>95,794.00</b>	<b>(7,436.08)</b>	<b>95,953.00</b>	<b>159.00</b>	<b>0.2%</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	130,114.00	130,114.00	0.00	0.00	(130,114.00)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,152.82	11,152.82	1,947.50	11,985.12	832.30	7.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	263,289.00	263,289.00	115,659.21	338,009.21	74,720.21	28.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>404,555.82</b>	<b>404,555.82</b>	<b>117,606.71</b>	<b>349,994.33</b>	<b>(54,561.49)</b>	<b>-13.5%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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		



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	1,000.00	1,000.00	0.00	1,000.00	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	92,768.00	92,768.00	27,720.00	95,339.00	2,571.00	2.8%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,768.00	93,768.00	27,720.00	96,339.00	2,571.00	2.7%
TOTAL, REVENUES			649,902.82	649,902.82	138,103.63	601,487.33	(48,415.49)	-7.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	43,051.00	43,051.00	10,975.16	45,415.96	(2,364.96)	-5.5%
Certificated Pupil Support Salaries		1200	41,611.24	41,611.24	11,637.08	42,417.29	(806.05)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	55,360.44	55,360.44	18,453.48	55,360.44	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			140,022.68	140,022.68	41,065.72	143,193.69	(3,171.01)	-2.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	150,319.10	150,319.10	41,982.23	129,334.71	20,984.39	14.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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			150,319.10	150,319.10	41,982.23	129,334.71	20,984.39	14.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	107,326.13	107,326.13	5,847.57	107,405.37	(79.24)	-0.1%
PERS		3201-3202	40,259.45	40,259.45	11,610.50	34,916.12	5,343.33	13.3%
OASDI/Medicare/Alternative		3301-3302	13,363.98	13,363.98	3,700.63	11,643.89	1,720.09	12.9%
Health and Welfare Benefits		3401-3402	18,935.66	18,935.66	6,049.68	20,264.96	(1,329.30)	-7.0%
Unemployment Insurance		3501-3502	143.79	143.79	40.88	131.63	12.16	8.5%
Workers' Compensation		3601-3602	2,248.68	2,248.68	638.92	2,058.66	190.02	8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			182,277.69	182,277.69	27,888.18	176,420.63	5,857.06	3.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	4,502.37	9,235.12	(9,235.12)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,500.00	22,500.00	8,640.46	63,385.07	(40,885.07)	-181.7%
Noncapitalized Equipment		4400	0.00	0.00	86.44	150.00	(150.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,500.00	22,500.00	13,229.27	72,770.19	(50,270.19)	-223.4%
<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	30,228.00	30,228.00	373.11	25,029.77	5,198.23	17.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,125.00	2,125.00	1,220.00	2,125.00	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	120,753.73	120,753.73	8,815.92	166,606.11	(45,852.38)	-38.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,106.73	153,106.73	10,409.03	193,760.88	(40,654.15)	-26.6%
<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	130,114.00	130,114.00	98,846.19	61,787.33	68,326.67	52.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,114.00	130,114.00	98,846.19	61,787.33	68,326.67	52.5%
<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	7,461.00	7,461.00	2,088.00	8,765.00	(1,304.00)	-17.5%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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)			7,461.00	7,461.00	2,088.00	8,765.00	(1,304.00)	-17.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,125.00	4,125.00	0.00	0.00	4,125.00	100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,125.00	4,125.00	0.00	0.00	4,125.00	100.0%
TOTAL, EXPENDITURES			789,926.20	789,926.20	235,508.62	786,032.43	3,893.77	0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	34,881.97	34,881.97	0.00	14,610.33	(20,271.64)	-58.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			34,881.97	34,881.97	0.00	14,610.33	(20,271.64)	-58.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,881.97	34,881.97	0.00	14,610.33	20,271.64	58.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,536,515.00	2,536,515.00	118,073.44	2,515,272.00	(21,243.00)	-0.8%
2) Federal Revenue		8100-8299	95,794.00	95,794.00	(7,436.08)	95,953.00	159.00	0.2%
3) Other State Revenue		8300-8599	439,284.59	439,284.59	118,625.41	386,867.74	(52,416.85)	-11.9%
4) Other Local Revenue		8600-8799	108,768.00	108,768.00	56,008.57	141,742.20	32,974.20	30.3%
5) TOTAL, REVENUES			3,180,361.59	3,180,361.59	285,271.34	3,139,834.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,098,434.96	1,098,434.96	252,936.18	1,049,246.47	49,188.49	4.5%
2) Classified Salaries		2000-2999	558,100.91	558,100.91	157,897.51	524,539.84	33,561.07	6.0%
3) Employee Benefits		3000-3999	694,597.56	694,597.56	150,658.84	666,855.80	27,741.76	4.0%
4) Books and Supplies		4000-4999	143,420.00	143,420.00	55,966.49	223,285.32	(79,865.32)	-55.7%
5) Services and Other Operating Expenditures		5000-5999	701,763.30	701,763.30	188,048.30	792,716.96	(90,953.66)	-13.0%
6) Capital Outlay		6000-6999	230,114.00	230,114.00	98,846.19	161,787.33	68,326.67	29.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	18,171.77	18,171.77	2,088.00	19,475.77	(1,304.00)	-7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,444,602.50	3,444,602.50	906,441.51	3,437,907.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(264,240.91)	(264,240.91)	(621,170.17)	(298,072.55)		
<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>			(264,240.91)	(264,240.91)	(621,170.17)	(298,072.55)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,806,980.44	4,778,033.83		4,806,980.44	28,946.61	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,806,980.44	4,778,033.83		4,806,980.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,806,980.44	4,778,033.83		4,806,980.44		
2) Ending Balance, June 30 (E + F1e)			4,542,739.53	4,513,792.92		4,508,907.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	292,433.56	131,644.11		226,375.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	650,000.00	650,000.00		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	3,599,805.97	3,731,648.81		4,282,531.96		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,576,757.00	1,576,757.00	451,144.00	1,552,669.00	(24,088.00)	-1.5%
Education Protection Account State Aid - Current Year		8012	641,860.00	641,860.00	164,349.00	633,465.00	(8,395.00)	-1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,363.00	2,363.00	0.00	1,727.00	(636.00)	-26.9%
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	493,862.00	493,862.00	(318.94)	514,839.00	20,977.00	4.2%
Unsecured Roll Taxes		8042	16,708.00	16,708.00	17,946.69	18,389.00	1,681.00	10.1%
Prior Years' Taxes		8043	1,816.00	1,816.00	1,502.13	372.00	(1,444.00)	-79.5%
Supplemental Taxes		8044	417,731.00	417,731.00	70,707.56	410,154.00	(7,577.00)	-1.8%
Education Revenue Augmentation Fund (ERAF)		8045	1,067,404.00	1,067,404.00	0.00	1,111,321.00	43,917.00	4.1%
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			4,218,501.00	4,218,501.00	705,330.44	4,242,936.00	24,435.00	0.6%
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	(1,737,771.00)	(1,737,771.00)	(587,470.00)	(1,786,865.00)	(49,094.00)	2.8%
Property Taxes Transfers		8097	55,785.00	55,785.00	213.00	59,201.00	3,416.00	6.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,536,515.00	2,536,515.00	118,073.44	2,515,272.00	(21,243.00)	-0.8%
<b>FEDERAL REVENUE</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	35,015.00	35,015.00	(4,425.73)	35,174.00	159.00	0.5%
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	19,374.00	19,374.00	(3,010.00)	19,374.00	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	0.00	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	41,405.00	41,405.00	0.00	0.00	(41,405.00)	-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	0.00	0.00	(.35)	41,405.00	41,405.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>95,794.00</b>	<b>95,794.00</b>	<b>(7,436.08)</b>	<b>95,953.00</b>	<b>159.00</b>	<b>0.2%</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	130,114.00	130,114.00	0.00	0.00	(130,114.00)	-100.0%
Mandated Costs Reimbursements		8550	6,240.28	6,240.28	0.00	6,240.28	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	39,641.31	39,641.31	2,966.20	42,618.25	2,976.94	7.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from 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	263,289.00	263,289.00	115,659.21	338,009.21	74,720.21	28.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>439,284.59</b>	<b>439,284.59</b>	<b>118,625.41</b>	<b>386,867.74</b>	<b>(52,416.85)</b>	<b>-11.9%</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	0.00	0.00	24,662.87	30,000.00	30,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,000.00	16,000.00	3,625.70	16,403.20	403.20	2.5%
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	92,768.00	92,768.00	27,720.00	95,339.00	2,571.00	2.8%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,768.00	108,768.00	56,008.57	141,742.20	32,974.20	30.3%
TOTAL, REVENUES			3,180,361.59	3,180,361.59	285,271.34	3,139,834.94	(40,526.65)	-1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	780,659.00	780,659.00	148,362.36	730,501.96	50,157.04	6.4%
Certificated Pupil Support Salaries		1200	95,932.44	95,932.44	30,625.98	96,900.99	(968.55)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	221,843.52	221,843.52	73,947.84	221,843.52	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,098,434.96	1,098,434.96	252,936.18	1,049,246.47	49,188.49	4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	292,300.32	292,300.32	77,632.72	259,838.80	32,461.52	11.1%
Classified Support Salaries		2200	154,554.27	154,554.27	49,154.69	153,419.85	1,134.42	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,246.32	111,246.32	31,110.10	111,281.19	(34.87)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			558,100.91	558,100.91	157,897.51	524,539.84	33,561.07	6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	267,078.39	267,078.39	41,086.11	257,025.67	10,052.72	3.8%
PERS		3201-3202	175,036.29	175,036.29	47,913.10	166,337.66	8,698.63	5.0%
OASDI/Medicare/Alternative		3301-3302	60,854.57	60,854.57	15,628.88	57,034.55	3,820.02	6.3%
Health and Welfare Benefits		3401-3402	167,986.21	167,986.21	42,711.79	163,638.52	4,347.69	2.6%
Unemployment Insurance		3501-3502	819.81	819.81	199.52	770.47	49.34	6.0%
Workers' Compensation		3601-3602	12,822.29	12,822.29	3,119.44	12,048.93	773.36	6.0%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			694,597.56	694,597.56	150,658.84	666,855.80	27,741.76	4.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,150.00	10,150.00	4,502.37	19,385.12	(9,235.12)	-91.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	114,270.00	114,270.00	46,917.22	182,810.71	(68,540.71)	-60.0%
Noncapitalized Equipment		4400	19,000.00	19,000.00	4,546.90	21,089.49	(2,089.49)	-11.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			143,420.00	143,420.00	55,966.49	223,285.32	(79,865.32)	-55.7%
<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	37,578.00	37,578.00	1,594.99	32,379.77	5,198.23	13.8%
Dues and Memberships		5300	9,655.87	9,655.87	5,106.88	9,655.87	0.00	0.0%
Insurance		5400-5450	25,791.49	25,791.49	24,886.49	25,791.49	0.00	0.0%
Operations and Housekeeping Services		5500	42,300.00	42,300.00	9,175.12	56,300.00	(14,000.00)	-33.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,485.51	23,485.51	11,013.32	26,485.51	(3,000.00)	-12.8%
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	524,823.43	524,823.43	122,439.92	603,975.32	(79,151.89)	-15.1%
Communications		5900	38,129.00	38,129.00	13,831.58	38,129.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			701,763.30	701,763.30	188,048.30	792,716.96	(90,953.66)	-13.0%
<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	230,114.00	230,114.00	98,846.19	161,787.33	68,326.67	29.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			230,114.00	230,114.00	98,846.19	161,787.33	68,326.67	29.7%
<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	7,461.00	7,461.00	2,088.00	8,765.00	(1,304.00)	-17.5%
Payments to County Offices		7142	10,710.77	10,710.77	0.00	10,710.77	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,171.77	18,171.77	2,088.00	19,475.77	(1,304.00)	-7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,444,602.50	3,444,602.50	906,441.51	3,437,907.49	6,695.01	0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

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

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	31,791.91
6547	Special Education Early Intervention Preschool Grant	12,332.00
7311	Classified School Employee Professional Development Block Grant	470.62
7435	Learning Recovery Emergency Block Grant	180,450.79
9010	Other Restricted Local	1,330.61
Total, Restricted Balance		226,375.93

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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.00	5,000.00		
<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	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<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>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,775.26	40,264.59		36,775.26	(3,489.33)	-8.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,775.26	40,264.59		36,775.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,775.26	40,264.59		36,775.26		
2) Ending Balance, June 30 (E + F1e)			36,775.26	40,264.59		36,775.26		
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	36,775.26	40,264.59		36,775.26		
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	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.00	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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>								
Materials and Supplies		4300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.00	5,000.00	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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%



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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		
<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>								
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 from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 SBITAs		8974	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 Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	36,775.26
Total, Restricted Balance		36,775.26

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	105,793.80	105,793.80	0.00	98,193.80	(7,600.00)	-7.2%
3) Other State Revenue		8300-8599	96,000.00	96,000.00	6,231.12	118,000.00	22,000.00	22.9%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	546.78	1,600.00	0.00	0.0%
5) TOTAL, REVENUES			203,393.80	203,393.80	6,777.90	217,793.80		
<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	72,964.09	72,964.09	20,427.26	74,992.14	(2,028.05)	-2.8%
3) Employee Benefits		3000-3999	25,655.64	25,655.64	7,023.19	26,209.30	(553.66)	-2.2%
4) Books and Supplies		4000-4999	113,100.00	113,100.00	26,526.57	123,100.00	(10,000.00)	-8.8%
5) Services and Other Operating Expenditures		5000-5999	9,740.00	9,740.00	4,983.50	9,740.00	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			221,459.73	221,459.73	58,960.52	234,041.44		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,065.93)	(18,065.93)	(52,182.62)	(16,247.64)		
<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>			(18,065.93)	(18,065.93)	(52,182.62)	(16,247.64)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,420.72	34,328.20		69,420.72	35,092.52	102.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,420.72	34,328.20		69,420.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,420.72	34,328.20		69,420.72		
2) Ending Balance, June 30 (E + F1e)			51,354.79	16,262.27		53,173.08		
<b>Components of Ending Fund Balance</b>								
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	51,354.79	16,262.27		53,173.08		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	96,600.00	96,600.00	0.00	89,000.00	(7,600.00)	-7.9%
Donated Food Commodities		8221	9,193.80	9,193.80	0.00	9,193.80	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			105,793.80	105,793.80	0.00	98,193.80	(7,600.00)	-7.2%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	96,000.00	96,000.00	6,231.12	118,000.00	22,000.00	22.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			96,000.00	96,000.00	6,231.12	118,000.00	22,000.00	22.9%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,000.00	1,000.00	307.00	1,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	239.78	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			1,600.00	1,600.00	546.78	1,600.00	0.00	0.0%
TOTAL, REVENUES			203,393.80	203,393.80	6,777.90	217,793.80		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	72,964.09	72,964.09	20,427.26	74,992.14	(2,028.05)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,964.09	72,964.09	20,427.26	74,992.14	(2,028.05)	-2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,466.82	19,466.82	5,320.63	19,878.53	(411.71)	-2.1%
OASDI/Medicare/Alternative		3301-3302	5,581.75	5,581.75	1,532.62	5,706.84	(125.09)	-2.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	36.48	36.48	10.21	37.49	(1.01)	-2.8%
Workers' Compensation		3601-3602	570.59	570.59	159.73	586.44	(15.85)	-2.8%

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)
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			25,655.64	25,655.64	7,023.19	26,209.30	(553.66)	-2.2%
<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	25,000.00	25,000.00	2,686.73	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	86,100.00	86,100.00	23,839.84	96,100.00	(10,000.00)	-11.6%
TOTAL, BOOKS AND SUPPLIES			113,100.00	113,100.00	26,526.57	123,100.00	(10,000.00)	-8.8%
<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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	9,740.00	9,740.00	4,983.50	9,740.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,740.00	9,740.00	4,983.50	9,740.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			221,459.73	221,459.73	58,960.52	234,041.44		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	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%

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>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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	53,073.08
9010	Other Restricted Local	100.00
Total, Restricted Balance		53,173.08

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	3,200.00	3,200.00	1,066.49	2,000.00	(1,200.00)	-37.5%
5) TOTAL, REVENUES			3,200.00	3,200.00	1,066.49	2,000.00		
<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	15,000.00	15,000.00	0.00	0.00	15,000.00	100.0%
6) Capital Outlay		6000-6999	192,365.00	192,365.00	197,315.10	222,365.00	(30,000.00)	-15.6%
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			207,365.00	207,365.00	197,315.10	222,365.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(204,165.00)	(204,165.00)	(196,248.61)	(220,365.00)		
<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>			(204,165.00)	(204,165.00)	(196,248.61)	(220,365.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	221,321.37	204,165.00		221,321.37	17,156.37	8.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,321.37	204,165.00		221,321.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,321.37	204,165.00		221,321.37		
2) Ending Balance, June 30 (E + F1e)			17,156.37	0.00		956.37		
<b>Components of Ending Fund Balance</b>								
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	17,156.37	0.00		956.37		
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	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	2,000.00	2,000.00	1,066.49	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,200.00	1,200.00	0.00	0.00	(1,200.00)	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200.00	3,200.00	1,066.49	2,000.00	(1,200.00)	-37.5%
TOTAL, REVENUES			3,200.00	3,200.00	1,066.49	2,000.00		
<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	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	15,000.00	15,000.00	0.00	0.00	15,000.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	0.00	0.00	15,000.00	100.0%
<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	192,365.00	192,365.00	197,315.10	222,365.00	(30,000.00)	-15.6%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			192,365.00	192,365.00	197,315.10	222,365.00	(30,000.00)	-15.6%
<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			207,365.00	207,365.00	197,315.10	222,365.00		
<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>								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%

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)
(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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,500.00	1,500.00	1,248.61	2,747.08	1,247.08	83.1%
5) TOTAL, REVENUES			1,500.00	1,500.00	1,248.61	2,747.08		
<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	1,500.00	1,500.00	0.00	2,753.79	(1,253.79)	-83.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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			1,500.00	1,500.00	0.00	2,753.79		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,248.61	(6.71)		
<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>			0.00	0.00	1,248.61	(6.71)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6.71	0.00		6.71	6.71	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.71	0.00		6.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.71	0.00		6.71		
2) Ending Balance, June 30 (E + F1e)			6.71	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		(9.95)		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9.95	0.00		9.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3.24)	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	0.00	0.00	1,248.61	1,247.08	1,247.08	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,500.00	1,500.00	0.00	1,500.00	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			1,500.00	1,500.00	1,248.61	2,747.08	1,247.08	83.1%
TOTAL, REVENUES			1,500.00	1,500.00	1,248.61	2,747.08		
<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	1,500.00	1,500.00	0.00	2,753.79	(1,253.79)	-83.6%
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			1,500.00	1,500.00	0.00	2,753.79	(1,253.79)	-83.6%
<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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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, EXPENDITURES			1,500.00	1,500.00	0.00	2,753.79		
<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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	274,152.50	274,152.50	65,095.46	274,152.50	0.00	0.0%
5) TOTAL, REVENUES			274,152.50	274,152.50	65,095.46	274,152.50		
<b>B. EXPENSES</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 Expenses		5000-5999	273,452.50	273,452.50	76,873.90	292,600.00	(19,147.50)	-7.0%
6) Depreciation and Amortization		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, EXPENSES			273,452.50	273,452.50	76,873.90	292,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			700.00	700.00	(11,778.44)	(18,447.50)		
<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 NET POSITION (C + D4)</b>			700.00	700.00	(11,778.44)	(18,447.50)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	52,777.31	52,002.86		52,777.31	774.45	1.5%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			52,777.31	52,002.86		52,777.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,777.31	52,002.86		52,777.31		
2) Ending Net Position, June 30 (E + F1e)			53,477.31	52,702.86		34,329.81		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	53,477.31	52,702.86		34,329.81		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	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>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	168.78	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	273,452.50	273,452.50	64,926.68	273,452.50	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								
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			274,152.50	274,152.50	65,095.46	274,152.50	0.00	0.0%
TOTAL, REVENUES			274,152.50	274,152.50	65,095.46	274,152.50		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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%

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)
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	273,452.50	273,452.50	76,873.90	292,600.00	(19,147.50)	-7.0%
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 - 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 EXPENSES			273,452.50	273,452.50	76,873.90	292,600.00	(19,147.50)	-7.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			273,452.50	273,452.50	76,873.90	292,600.00		
<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>								
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 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%

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)
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	183.70	183.70	183.98	183.98	.28	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	183.70	183.70	183.98	183.98	.28	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	183.70	183.70	183.98	183.98	.28	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA</b> (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

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: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Nancy Shafer

Telephone: 805-937-1148

Title: Interim Business Manager

E-mail: blochman@blochmanusd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(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	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,437,907.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	102,643.08
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	161,787.33
3 Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				161,787.33
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	16,247.64
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,189,724.72
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				183.98
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,337.34
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	<p>2,833,336.64</p>	<p>15,680.65</p>
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	<p>0.00</p>	<p>0.00</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>2,833,336.64</p>	<p>15,680.65</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>2,550,002.98</p>	<p>14,112.59</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>3,189,724.72</p>	<p>17,337.34</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>0.00</p>	<p>0.00</p>

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 58,471.96
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 98,280.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Interim Business Manager; fiscal oversight; .70 FTE

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,182,170.15

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.18%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 195,045.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	5,700.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	24,009.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	660.56
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	225,414.84
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	225,414.84
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,702,347.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	414,657.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	413,065.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	26,478.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	155,761.46
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	310,379.75
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	8,539.44
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	5,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	137,941.44
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,174,170.99
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.10%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	7.10%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	225,414.84
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	14,643.94
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.88%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Approved  
indirect  
cost rate: 8.88%  
  
Highest  
rate used  
in any  
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	---	---	--------------

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,456,071.00	2.75%	2,523,612.00	3.09%	2,601,613.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	36,873.41	0.00%	36,873.41	0.00%	36,873.41
4. Other Local Revenues	8600-8799	45,403.20	0.00%	45,403.20	0.00%	45,403.20
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,610.33)	(100.00%)	0.00	0.00%	(81,677.34)
6. Total (Sum lines A1 thru A5c)		2,523,737.28	3.26%	2,605,888.61	(.14%)	2,602,212.27
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				906,052.78		933,234.36
b. Step & Column Adjustment				27,181.58		27,997.03
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	906,052.78	3.00%	933,234.36	3.00%	961,231.39
2. Classified Salaries						
a. Base Salaries				395,205.13		407,061.28
b. Step & Column Adjustment				11,856.15		12,211.84
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	395,205.13	3.00%	407,061.28	3.00%	419,273.12
3. Employee Benefits	3000-3999	490,435.17	2.01%	500,293.00	2.03%	510,446.00
4. Books and Supplies	4000-4999	150,515.13	0.00%	150,515.13	0.00%	150,515.13
5. Services and Other Operating Expenditures	5000-5999	598,956.08	0.00%	598,956.08	0.00%	598,956.08
6. Capital Outlay	6000-6999	100,000.00	1,100.00%	1,200,000.00	(91.67%)	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,710.77	0.00%	10,710.77	0.00%	10,710.77
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,651,875.06	43.32%	3,800,770.62	(27.62%)	2,751,132.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(128,137.78)		(1,194,882.01)		(148,920.22)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,410,669.74		4,282,531.96		3,087,649.95
2. Ending Fund Balance (Sum lines C and D1)		4,282,531.96		3,087,649.95		2,938,729.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,282,531.96		3,087,649.95		2,938,729.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,282,531.96		3,087,649.95		2,938,729.73
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,282,531.96		3,087,649.95		2,938,729.73
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,282,531.96		3,087,649.95		2,938,729.73
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	59,201.00	0.00%	59,201.00	0.00%	59,201.00
2. Federal Revenues	8100-8299	95,953.00	0.00%	95,953.00	0.00%	95,953.00
3. Other State Revenues	8300-8599	349,994.33	(29.77%)	245,814.00	0.00%	245,814.00
4. Other Local Revenues	8600-8799	96,339.00	0.00%	96,339.00	0.00%	96,339.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,610.33	(100.00%)	0.00	0.00%	81,677.34
6. Total (Sum lines A1 thru A5c)		616,097.66	(19.28%)	497,307.00	16.42%	578,984.34
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				143,193.69		147,489.50
b. Step & Column Adjustment				4,295.81		4,424.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	143,193.69	3.00%	147,489.50	3.00%	151,914.19
2. Classified Salaries						
a. Base Salaries				129,334.71		133,214.75
b. Step & Column Adjustment				3,880.04		3,996.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	129,334.71	3.00%	133,214.75	3.00%	137,211.19
3. Employee Benefits	3000-3999	176,420.63	1.28%	178,680.63	1.35%	181,086.63
4. Books and Supplies	4000-4999	72,770.19	0.00%	72,770.19	0.00%	72,770.19
5. Services and Other Operating Expenditures	5000-5999	193,760.88	(45.81%)	105,000.00	0.00%	105,000.00
6. Capital Outlay	6000-6999	61,787.33	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,765.00	0.00%	8,765.00	0.00%	8,765.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		786,032.43	(17.83%)	645,920.07	1.68%	656,747.20
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(169,934.77)		(148,613.07)		(77,762.86)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		396,310.70		226,375.93		77,762.86
2. Ending Fund Balance (Sum lines C and D1)		226,375.93		77,762.86		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	226,375.93		77,762.86		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		226,375.93		77,762.86		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,515,272.00	2.69%	2,582,813.00	3.02%	2,660,814.00
2. Federal Revenues	8100-8299	95,953.00	0.00%	95,953.00	0.00%	95,953.00
3. Other State Revenues	8300-8599	386,867.74	(26.93%)	282,687.41	0.00%	282,687.41
4. Other Local Revenues	8600-8799	141,742.20	0.00%	141,742.20	0.00%	141,742.20
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,139,834.94	(1.17%)	3,103,195.61	2.51%	3,181,196.61
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,049,246.47		1,080,723.86
b. Step & Column Adjustment				31,477.39		32,421.72
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,049,246.47	3.00%	1,080,723.86	3.00%	1,113,145.58
2. Classified Salaries						
a. Base Salaries				524,539.84		540,276.03
b. Step & Column Adjustment				15,736.19		16,208.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	524,539.84	3.00%	540,276.03	3.00%	556,484.31
3. Employee Benefits	3000-3999	666,855.80	1.82%	678,973.63	1.85%	691,532.63
4. Books and Supplies	4000-4999	223,285.32	0.00%	223,285.32	0.00%	223,285.32
5. Services and Other Operating Expenditures	5000-5999	792,716.96	(11.20%)	703,956.08	0.00%	703,956.08
6. Capital Outlay	6000-6999	161,787.33	641.71%	1,200,000.00	(91.67%)	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,475.77	0.00%	19,475.77	0.00%	19,475.77
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,437,907.49	29.34%	4,446,690.69	(23.36%)	3,407,879.69
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(298,072.55)		(1,343,495.08)		(226,683.08)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,806,980.44		4,508,907.89		3,165,412.81
2. Ending Fund Balance (Sum lines C and D1)		4,508,907.89		3,165,412.81		2,938,729.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	226,375.93		77,762.86		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	4,282,531.96		3,087,649.95		2,938,729.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,508,907.89		3,165,412.81		2,938,729.73
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,282,531.96		3,087,649.95		2,938,729.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,282,531.96		3,087,649.95		2,938,729.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		124.57%		69.44%		86.23%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		183.98		183.98		183.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,437,907.49		4,446,690.69		3,407,879.69
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,437,907.49		4,446,690.69		3,407,879.69
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		171,895.37		222,334.53		170,393.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		171,895.37		222,334.53		170,393.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

#### CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

#### 1A. Calculating the District's ADA Variances

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

#### Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	183.70	183.98		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>183.70</b>	<b>183.98</b>	<b>.2%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	183.70	183.98		
	Charter School				
	<b>Total ADA</b>	<b>183.70</b>	<b>183.98</b>	<b>.2%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	183.70	183.98		
	Charter School				
	<b>Total ADA</b>	<b>183.70</b>	<b>183.98</b>	<b>.2%</b>	<b>Met</b>

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	190.00	196.00	
	Charter School			
	Total Enrollment	190.00	196.00	3.2% Not Met
1st Subsequent Year (2024-25)	District Regular	190.00	196.00	
	Charter School			
	Total Enrollment	190.00	196.00	3.2% Not Met
2nd Subsequent Year (2025-26)	District Regular	190.00	196.00	
	Charter School			
	Total Enrollment	190.00	196.00	3.2% Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

Projected enrollment at First Interim is based on actual enrollment as of October 31, 2023.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	168	174	
Charter School			
Total ADA/Enrollment	168	174	96.6%
Second Prior Year (2021-22)			
District Regular	167	174	
Charter School			
Total ADA/Enrollment	167	174	96.0%
First Prior Year (2022-23)			
District Regular	190	190	
Charter School			
Total ADA/Enrollment	190	190	100.0%
Historical Average Ratio:			97.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	184	196		
Charter School	0			
Total ADA/Enrollment	184	196	93.9%	Met
1st Subsequent Year (2024-25)				
District Regular		196		
Charter School				
Total ADA/Enrollment	0	196	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular		196		
Charter School				
Total ADA/Enrollment	0	196	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	4,218,501.00	4,242,936.00	.6%	Met
1st Subsequent Year (2024-25)	4,235,363.00	4,312,497.00	1.8%	Met
2nd Subsequent Year (2025-26)	4,307,501.00	4,390,498.00	1.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	1,476,994.45	1,808,795.14	81.7%
Second Prior Year (2021-22)	1,442,925.28	1,784,373.76	80.9%
First Prior Year (2022-23)	1,708,908.41	2,352,792.09	72.6%
	Historical Average Ratio:		78.4%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.4% to 83.4%	73.4% to 83.4%	73.4% to 83.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	1,791,693.08	2,651,875.06	67.6%	Not Met
1st Subsequent Year (2024-25)	1,840,588.64	3,800,770.62	48.4%	Not Met
2nd Subsequent Year (2025-26)	1,890,950.51	2,751,132.49	68.7%	Not Met

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

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

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

Explanation:  
(required if NOT met)

There are capital outlay projects in the MYP that are increasing total costs and thus reducing the ratio of salaries and benefits to total costs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	95,794.00	95,953.00	.2%	No
1st Subsequent Year (2024-25)	95,794.00	95,953.00	.2%	No
2nd Subsequent Year (2025-26)	95,794.00	95,953.00	.2%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	439,284.59	386,867.74	-11.9%	Yes
1st Subsequent Year (2024-25)	280,542.77	282,687.41	.8%	No
2nd Subsequent Year (2025-26)	280,542.77	282,687.41	.8%	No

Explanation:  
(required if Yes)

There are one time categorical funds in the current year that will not be available in subsequent years.

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

Current Year (2023-24)	108,768.00	141,742.20	30.3%	Yes
1st Subsequent Year (2024-25)	108,768.00	141,742.20	30.3%	Yes
2nd Subsequent Year (2025-26)	108,768.00	141,742.20	30.3%	Yes

Explanation:  
(required if Yes)

We anticipate interest paid on treasurer's cash deposits to increase.

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

Current Year (2023-24)	143,420.00	223,285.32	55.7%	Yes
1st Subsequent Year (2024-25)	143,420.00	223,285.32	55.7%	Yes
2nd Subsequent Year (2025-26)	143,420.00	223,285.32	55.7%	Yes

Explanation:  
(required if Yes)

We anticipate purchasing more books and supplies based on the increase in actual enrollment.

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

Current Year (2023-24)	701,763.30	792,716.96	13.0%	Yes
1st Subsequent Year (2024-25)	677,134.73	703,956.08	4.0%	No
2nd Subsequent Year (2025-26)	681,134.73	703,956.08	3.4%	No

Explanation:  
(required if Yes)

We will be expending one time categorical funds in the current year.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	643,846.59	624,562.94	-3.0%	Met
1st Subsequent Year (2024-25)	485,104.77	520,382.61	7.3%	Not Met
2nd Subsequent Year (2025-26)	485,104.77	520,382.61	7.3%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	845,183.30	1,016,002.28	20.2%	Not Met
1st Subsequent Year (2024-25)	820,554.73	927,241.40	13.0%	Not Met
2nd Subsequent Year (2025-26)	824,554.73	927,241.40	12.5%	Not Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

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

There are one time categorical funds in the current year that will not be available in subsequent years.

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

We anticipate interest paid on treasurer's cash deposits to increase.

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

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

We anticipate purchasing more books and supplies based on the increase in actual enrollment.

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

We will be expending one time categorical funds in the current year.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. Budget Adoption Contribution (information only ) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	124.6%	69.4%	86.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	41.5%	23.1%	28.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(128,137.78)	2,651,875.06	4.8%	Met
1st Subsequent Year (2024-25)	(1,194,882.01)	3,800,770.62	31.4%	Not Met
2nd Subsequent Year (2025-26)	(148,920.22)	2,751,132.49	5.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

We have \$1,200,000 in capital outlay projects planned for the 2024/25 fiscal year that will be paid for by spending down the fund balance.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	4,508,907.89	Met
1st Subsequent Year (2024-25)	3,165,412.81	Met
2nd Subsequent Year (2025-26)	2,938,729.73	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	4,508,907.89	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	183.98	183.98	183.98
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,437,907.49	4,446,690.69	3,407,879.69
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,437,907.49	4,446,690.69	3,407,879.69

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

5%	5%	5%
171,895.37	222,334.53	170,393.98
80,000.00	80,000.00	80,000.00
171,895.37	222,334.53	170,393.98

**10C. Calculating the District's Available Reserve Amount**

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals		
		(2023-24)	(2024-25)	(2025-26)
Reserve Amounts				
(Unrestricted resources 0000-1999 except Line 4)				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,282,531.96	3,087,649.95	2,938,729.73
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	4,282,531.96	3,087,649.95	2,938,729.73
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	124.57%	69.44%	86.23%
District's Reserve Standard				
(Section 10B, Line 7):		171,895.37	222,334.53	170,393.98
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(34,881.97)	(14,610.33)	-58.1%	(20,271.64)	Not Met
1st Subsequent Year (2024-25)	(26,029.46)	0.00	-100.0%	(26,029.46)	Not Met
2nd Subsequent Year (2025-26)	(175,842.12)	(81,677.44)	-53.6%	(94,164.68)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

- 1a NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

The district received one time categorical funds that reduced the contributions previously projected.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

--

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

Project Information:  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01-8011	01-5630	6,670
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				6,670

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases	6,670	6,670	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	6,670	6,670	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

---

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

---

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

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

No
----

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

**Explanation:**  
(Required if Yes)

--

**S7. Unfunded Liabilities**

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

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

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

Budget Adoption  
(Form 01CS, Item S7A) First Interim

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.


- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)

Budget Adoption  
(Form 01CS, Item S7A) First Interim


- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)


- d. Number of retirees receiving OPEB benefits  
Current Year (2023-24)  
1st Subsequent Year (2024-25)  
2nd Subsequent Year (2025-26)


4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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


4 Comments:



**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	10.0	10.0	10.0	10.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

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

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


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

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

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


**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	11.0	13.6	13.6	13.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

**Classified (Non-management) - Other**

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


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

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

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

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

Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	1.5	1.5	1.5	1.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits


3. Percent change in cost of other benefits over prior year

--	--	--



S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	<div>No</div>
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	
<div></div>		
<div></div>		
<div></div>		
<div></div>		
<div></div>		
<div></div>		

---

**ADDITIONAL FISCAL INDICATORS**

---

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

---

---

End of School District First Interim Criteria and Standards Review

---

---

BLOCHMAN UNION SCHOOL DISTRICT														
INTERIM FY 2023/24														
A. BEGINNING CASH														
Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	Budget
9110	4,892,777.62	4,401,356.02	4,487,713.49	4,392,341.26	4,247,046.76	4,110,032.01	4,178,266.07	4,246,500.13	4,314,734.19	4,382,968.24	4,451,202.30	4,519,436.36	N/A	N/A
B. RECEIPTS														
DR(-)JCR(+)														
8010-8019	80,562.00	80,562.00	309,359.00	145,010.00	196,330.13	196,330.13	196,330.13	196,330.13	196,330.13	196,330.13	196,330.13	196,330.13	2,186,134.00	2,186,134.00
8020-8079	59,149.13	4,828.49	0.00	25,859.82	67,635.34	271,332.75	271,332.75	271,332.75	271,332.75	271,332.75	271,332.75	271,332.75	2,056,802.00	2,056,802.00
8080-8099	-103,671.00	-2,782.00	-207,343.00	-273,461.00	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-1,727,964.00	-1,727,964.00
8100-8299	-25,942.35	-37,917.00	32,801.27	23,622.00	173.00	14,745.15	14,745.15	14,745.15	14,745.15	14,745.15	14,745.15	14,745.15	95,953.00	95,953.00
8300-8599	3,486.31	60,493.21	26,953.51	34,665.00	7,324.00	37,274.05	37,274.05	37,274.05	37,274.05	37,274.05	37,274.05	37,274.05	386,867.74	386,867.74
8600-8799	4,950.00	4,950.00	10,844.46	35,264.11	300.00	12,204.80	12,204.80	12,204.80	12,204.80	12,204.80	12,204.80	12,204.80	141,742.20	141,742.20
8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	11,561.47	110,134.70	172,615.24	-9,040.07	129,211.59	389,336.00	389,336.00	389,336.00	389,336.00	389,336.00	389,336.00	389,336.00	3,139,834.94	3,139,834.94
C. DISBURSEMENTS														
DR(+ )JCR(-)														
1000-1999	23,100.33	24,237.83	104,036.49	101,561.53	100,124.91	99,455.05	99,455.05	99,455.05	99,455.05	99,455.05	99,455.05	99,455.05	1,049,246.47	1,049,246.47
2000-2999	17,492.73	46,786.66	47,034.39	46,581.73	47,269.09	45,624.75	45,624.75	45,624.75	45,624.75	45,624.75	45,624.75	45,624.75	524,539.84	524,539.84
3000-3999	16,810.36	27,672.23	53,517.73	52,658.52	52,817.11	66,197.12	66,197.12	66,197.12	66,197.12	66,197.12	66,197.12	66,197.12	666,855.80	666,855.80
4000-4999	13,482.52	10,433.05	17,233.92	14,817.00	11,623.80	22,242.15	22,242.15	22,242.15	22,242.15	22,242.15	22,242.15	22,242.15	223,285.32	223,285.32
5000-5999	66,325.95	25,639.99	43,261.28	52,617.08	41,875.70	80,398.99	80,398.99	80,398.99	80,398.99	80,398.99	80,398.99	80,398.99	792,716.96	792,716.96
6000-6599	95,678.19	3,168.00	0.00	0.00	12,654.00	7,183.88	7,183.88	7,183.88	7,183.88	7,183.88	7,183.88	7,183.88	161,787.33	161,787.33
7000-7499	-1,024.00	1,770.00	671.00	671.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	231,872.08	139,907.76	265,754.81	268,906.86	266,364.61	321,101.94	321,101.94	321,101.94	321,101.94	321,101.94	321,101.94	321,101.94	3,437,907.49	3,437,907.49
D. BALANCE SHEET ITEMS														
RECEIPTS - DISBURSEMENTS (B - C)														
DR(-)JCR(+)														
Assets and Deferred Outflows														
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-161,064.46	N/A
Available TRAN Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Accounts Receivable	55,972.79	168,871.98	0.00	132,214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489,272.77	N/A
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Undefined Objects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,787.33	161,787.33
SUBTOTAL ASSETS	55,972.79	168,871.98	0.00	132,214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,208.31	N/A
Liabilities and Deferred Inflows														
Accounts Payable	-327,083.78	430.76	-2,232.66	438.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-360,833.28	N/A
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-53,172.21	N/A
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Undefined Objects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
SUBTOTAL LIABILITIES	-327,083.78	-52,741.45	-2,232.66	438.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-414,005.49	N/A
Nonoperating														
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL BALANCE SHEET ITEMS	-271,110.99	116,130.53	-2,232.66	132,652.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-85,797.18	N/A
E. NET INCREASE/DECREASE (B - C + D)														
N/A	-491,427.60	86,357.47	-95,372.23	-145,234.50	-137,014.75	68,234.06	68,234.06	68,234.06	68,234.06	68,234.06	68,234.06	68,234.06	-383,869.73	N/A
F. ENDING CASH (A + E)														
N/A	4,401,356.02	4,487,713.49	4,392,341.26	4,247,046.76	4,110,032.01	4,178,266.07	4,246,500.13	4,314,734.19	4,382,968.24	4,451,202.30	4,519,436.36	4,508,907.89	N/A	N/A

BLOCHMAN UNION SCHOOL DISTRICT												
INTERIM FY 2024/25												
A. BEGINNING CASH												
Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
9110	4,508,907.89	4,089,127.77	4,085,359.95	3,849,626.78	3,683,319.65	3,471,600.97	3,237,079.33	3,202,557.68	3,168,036.04	3,133,514.40	3,098,992.76	3,108,651.56
DR:JCR(+)												
8010-8019	115,744.80	115,744.80	208,340.64	208,340.64	208,340.64	208,340.64	208,340.64	208,340.64	208,340.64	208,340.64	208,340.64	208,340.64
8020-8079	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17	171,400.17
8080-8099	-103,671.00	-103,671.00	-207,343.00	-273,461.00	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-142,550.88	-102,882.88
8100-8299	-25,942.35	-37,917.00	32,801.27	23,622.00	173.00	14,745.15	14,745.15	14,745.15	14,745.15	14,745.15	14,745.15	95,953.00
8300-8599	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28	23,557.28
8600-8799	4,950.00	4,950.00	10,844.46	35,264.11	300.00	12,204.80	12,204.80	12,204.80	12,204.80	12,204.80	12,204.80	12,204.80
8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N/A	186,038.90	174,064.25	239,600.82	188,723.20	261,220.22	287,697.17	287,697.17	287,697.17	287,697.17	287,697.17	287,697.17	327,365.17
TOTAL RECEIPTS												
DR:JCR(-)												
1000-1999	21,614.47	21,614.47	96,871.18	104,513.73	104,513.73	104,513.73	104,513.73	104,513.73	104,513.73	104,513.73	104,513.73	104,513.73
2000-2999	17,494.73	17,494.73	50,528.66	50,528.66	50,528.66	50,528.66	50,528.66	50,528.66	50,528.66	50,528.66	50,528.66	50,528.66
3000-3999	16,810.36	16,810.36	64,535.29	64,535.29	64,535.29	64,535.29	64,535.29	64,535.29	64,535.29	64,535.29	64,535.29	64,535.29
4000-4999	13,482.52	10,433.05	17,233.92	14,617.00	11,623.80	22,242.15	22,242.15	22,242.15	22,242.15	22,242.15	22,242.15	22,242.15
5000-5999	66,329.95	25,839.99	43,261.28	52,617.08	41,875.70	80,398.99	80,398.99	80,398.99	80,398.99	80,398.99	80,398.99	36,016.96
6000-6999	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
7000-7499	-1,024.00	1,770.00	671.00	671.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,387.77
7500-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N/A	334,708.03	293,962.60	473,101.33	487,692.75	473,077.17	522,218.82	322,218.82	322,218.82	322,218.82	322,218.82	277,638.38	295,226.15
TOTAL DISBURSEMENTS												
RECEIPTS - DISBURSEMENTS (B - C)												
N/A	-148,669.13	-119,898.35	-233,500.51	-298,969.55	-211,856.96	-234,521.64	-34,521.64	-34,521.64	-34,521.64	-34,521.64	-34,521.64	-34,521.64
DR:JCR(+)												
9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9110	55,972.79	168,871.98	0.00	132,214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9200-9299	55,972.79	168,871.98	0.00	132,214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N/A	55,972.79	168,871.98	0.00	132,214.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9500-9599	-327,083.78	430.76	-2,232.66	438.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	-28,850.46
9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9690	0.00	-53,172.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9910	-327,083.78	-52,741.45	-2,232.66	438.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	-32,524.30
N/A	-327,083.78	-52,741.45	-2,232.66	438.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	-32,524.30
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS												
N/A	-271,110.99	116,130.53	-2,232.66	132,652.43	138.27	0.00	0.00	0.00	0.00	0.00	0.00	-61,374.76
F. NET INCREASE/DECREASE (B - C + D)												
N/A	-419,780.12	-3,767.82	-235,733.17	-166,307.12	-211,718.66	-234,521.64	-34,521.64	-34,521.64	-34,521.64	-34,521.64	-34,521.64	-29,235.73
F. ENDING CASH (A + E)												
N/A	4,089,127.77	4,085,359.95	3,849,626.78	3,683,319.65	3,471,600.97	3,237,079.33	3,202,557.68	3,168,036.04	3,133,514.40	3,098,992.76	3,108,651.56	3,078,615.83

FIRST INTERIM  
Fiscal Year 2023-24  
**Budget Attachment: Multi-Year Projections**  
Balances in Excess of Minimum Reserve Requirements

District: Blochman Union School District

CDS #: 4269112

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

*Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.*

**Combined Assigned and Unassigned/unappropriated Fund Balances**

Form	Fund	Form MYP 2023-24
01	General Fund/County School Service Fund	\$ 4,282,532
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$ 4,282,532</b>
	District Standard Reserve Level	5%
	Less District Minimum Reserve for Economic Uncertainties	171,895
	<b>Remaining Balance That Needs to be Substantiated</b>	<b>\$ 4,110,637</b>

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	Form MYP 2023-24	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 2,910,637	Reserve for economic uncertainties
01	General Fund/County School Service Fund	1,200,000	Set aside for facility improvements
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
	<b>Total of Substantiated Needs</b>	<b>\$ 4,110,637</b>	

**Remaining Unsubstantiated Balance \$ -**

*Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.*



FIRST INTERIM  
Fiscal Year 2024-25  
**Budget Attachment: Multi-Year Projections**  
Balances in Excess of Minimum Reserve Requirements

District: Blochman Union School District

CDS #: 4269112

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

*Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.*

**Combined Assigned and Unassigned/unappropriated Fund Balances**

Form	Fund	Form MYP 2024-25
01	General Fund/County School Service Fund	\$ 3,087,650
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
Total Assigned and Unassigned Ending Fund Balances		\$ 3,087,650
District Standard Reserve Level		5%
Less District Minimum Reserve for Economic Uncertainties		222,335
Remaining Balance That Needs to be Substantiated		\$ 2,865,315

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	Form MYP 2024-25	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 2,865,315	Reserve for economic uncertainties
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
Total of Substantiated Needs		\$ 2,865,315	

**Remaining Unsubstantiated Balance \$ -**

*Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.*



FIRST INTERIM  
Fiscal Year 2025-26  
**Budget Attachment: Multi-Year Projections**  
Balances in Excess of Minimum Reserve Requirements

District: Blochman Union School District

CDS #: \_\_\_\_\_ 4269112

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

*Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.*

**Combined Assigned and Unassigned/unappropriated Fund Balances**

Form	Fund	Form MYP 2025-26
01	General Fund/County School Service Fund	\$ 2,938,730
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$ 2,938,730</b>
	District Standard Reserve Level	5%
	Less District Minimum Reserve for Economic Uncertainties	170,894
	<b>Remaining Balance That Needs to be Substantiated</b>	<b>\$ 2,768,336</b>

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	Form MYP 2025-26	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 2,768,336	Reserve for economic uncertainties
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
01	General Fund/County School Service Fund	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
	<b>Total of Substantiated Needs</b>	<b>\$ 2,768,336</b>	

**Remaining Unsubstantiated Balance \$ -**

*Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.*

