

CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue, Cardiff-by-the-Sea, California

REGULAR & ORGANIZATIONAL MEETING OF THE GOVERNING BOARD
AGENDA

THURSDAY, DECEMBER 14, 2023

5:00 PM BOARD MEETING

CARDIFF SCHOOL MULTIPURPOSE ROOM • 1888 MONTGOMERY AVENUE • CARDIFF-BY-THE-SEA, CA 92007

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board meeting are available for inspection upon request at the Cardiff School District, 1888 Montgomery Avenue, Cardiff or on our [website](#).

The public's health and well-being are a top priority for the Board of Trustees of the Cardiff School District and you are urged to take all appropriate health and safety precautions.

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications, or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Board of Trustees, please contact the Office of the Superintendent at (760) 632-5890, Extension 101. Notification 24 hours prior to the meeting will enable the District to make the necessary arrangements to ensure accommodation and accessibility to this meeting.

TO ADDRESS THE GOVERNING BOARD REGARDING AN ITEM ON THE AGENDA:

Members of the audience may address the Board of Trustees on items that are within the Board's subject matter jurisdiction. Persons wishing to address the Board concerning items on the agenda are invited to do so when the item is addressed at the meeting. Please complete and submit a written request to the secretary before the meeting. When the Board President invites you to speak, please state your name for the record. In the interest of time and order, each speaker is allotted a maximum of three (3) minutes. When your speaking time expires you will be prompted with a 15-second warning.

I. ORGANIZATIONAL ITEMS

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

Ms. Rhea Stewart, President

Ms. Nancy Orr, Clerk

Mr. Andrew Howard, Member

Mr. Ashok Swaminathan, Member

Mr. Shad Thielman, Member

Ms. Jill Vinson, Superintendent

D. Conduct Annual Organizational Meeting of the Board

1. Election of President of the Board

NEW PRESIDENT PRESIDES

2. Election of Clerk of the Board

3. Appoint Superintendent as Secretary to the Board

4. Appoint Representative to the City of Encinitas School
District Liaison Committee

5. Establish Dates, Time, and Place of Regular Meetings of the Governing Board

E. Approve Agenda for December 14, 2023

(All items are action unless labeled information.)

F. Approve Minutes from the Regular Meeting of November 9, 2023

II. HEARING SESSION

A. Public Comments *(The purpose of the Board meeting is to conduct the School Board's business in public. The Board welcomes and encourages public comments, however, in accordance with the Brown Act, Board members may not respond to comments during the public comment portion of the agenda. Any member of the public who wishes to address the Board on an item on the agenda or on another topic which lies within the Governing Board's jurisdiction may do so, but must submit a written request. Please hand your form to the secretary before the meeting. Presentations are limited to 3 minutes per person per topic. The total amount of time to be allowed on any item is fifteen minutes, unless the time limit is waived by a majority vote of the Board. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to a future agenda.)*

B. Cardiff Elementary Teachers Association

C. ELAC/DELAC

D. School Site Council

E. Cardiff SEA

F. School Reports

G. Reports on Workshops/Conferences

H. Superintendent's Report

III. CONSENT CALENDAR

Items listed in the Consent Calendar are considered to be routine and are acted on by the Board in one motion unless members of the Board request specific items to be discussed or pulled. It is understood that the Superintendent recommends approval on all Consent Items. Each item of the Consent agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

A. Approve Current Business Items:

1. Purchase Orders; November 2023

2. Commercial Warrants #14-079990 - #14-089528; \$361,287.63

3. Payroll Warrants November 2023; \$852,794.31

B. Approve Enrollment Report as of December 11, 2023

C. Removal of Items from Consent Calendar

D. Approve Consent Calendar

IV. GENERAL FUNCTIONS

- A. Approve CSBA Board Policy Updates
- B. Consider Candidate Nomination for the CSBA Delegate Assembly

V. BUSINESS & FINANCE

- A. Approve Budget Changes through October 31, 2023
- B. Authorize District Certification of First Interim for Period Ending October 31, 2023
- C. Approve 2024-2025 Budget Assumptions
- D. Approve the Proposed Increase to the Substitute Teacher Rates effective January 1, 2024.

VI. PERSONNEL

- A. Approve Renewal of the Superintendent's Employment Contract Through 2026-2027

VII. FUTURE AGENDA ITEMS

VIII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- A. Conference with the District's Labor Negotiator, Jill Vinson, Regarding Negotiations with the Cardiff Elementary Teachers Association – Pursuant to Government Code Section 54957.6

IX. RECONVENE TO OPEN SESSION

X. REPORT FROM CLOSED SESSION

XI. ADJOURNMENT OF MEETING

CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue
Cardiff-by-the-Sea, California 92007

MINUTES
REGULAR BOARD MEETING, NOVEMBER 9, 2023

The Regular Board Meeting of the Governing Board of the Cardiff School District was held on Thursday, November 9, 2023, at the Cardiff School multipurpose room, located at 1888 Montgomery Ave, Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 5:04 p.m. and led the trustees and visitors in the Pledge of Allegiance.

Members Present: Howard, Orr, Stewart, Swaminathan, Thielman

Members Absent:

Administrators

Present: Vinson, Scheftner, Giroux

The agenda for the November 9, 2023 Regular Board meeting was approved as presented.

MOTION: Orr
SECOND: Swaminathan
AYES: Howard, Orr, Stewart, Swaminathan, Thielman
NOES: 0
ABSENT: 0

The minutes from the Regular Board Meeting of October 12, 2023 were approved as presented.

MOTION: Orr
SECOND: Howard
AYES: Howard, Orr, Stewart, Swaminathan, Thielman
NOES: 0
ABSENT: 0

HEARING SESSION

- Cardiff Elementary Teachers Association (CETA) representatives Veronica Nguyen and Margit Boysen shared a message on behalf of CETA asking the Board to consider adopting Calendar B or give more calendar options.
- The first ELAC/DELAC meeting was on October 19th and they discussed the purpose of ELAC/DELAC.
- There was no report from the School Site Council.
- At the November Cardiff SEA meeting, volunteers and staff were thanked for their efforts with the Monster Dash, which raised approximately \$40,000. The Food Drive raised over \$5,000, which will provide grocery gift cards to Cardiff families in need during the holidays. Cardiff merchandise sales are underway. The gala will be held on March 8, 2024.

- Principal Giroux reported that Cardiff School is spreading gratitude during November, with fun literature and art connections throughout the campus. Teachers are currently busy writing report cards and preparing for conferences next week. The community garden day was very successful. Some of our second graders will be playing the recorder and marching in the Encinitas Holiday Parade with students from Ada Harris.
- Principal Scheftner shared that Ada Harris students are also focusing on gratitude, with note card writing sponsored by the Student Council. Third grade will perform their play, America's Tallest Tales, at the end of the month. Fourth grade is about to conclude their six-week Harry Potter novel study. 5th grade will be going to BizTown on November 29th. Sixth graders are beginning their Project Toy unit. A community garden day is planned for after school next Friday. Third graders and the Wildcat Band are getting ready for the Encinitas holiday parade on December 2nd. Mrs. Scheftner shared that she is excited to have parents on campus for conferences next week. The Philharmonic Quintet performed a Peter and the Wolf assembly. The Read-a-thon is next Friday and students will dress up as a favorite book character.
- President Stewart attended the (SF)2 Fall Regional Meeting. Trustee Orr attended the Cardiff School Marine Science Night and thanked all those involved with making it a super interactive educational experience.
- Superintendent Vinson gave a Safe Routes to Schools update, including the City of Encinitas completing crosswalks on Windsor Drive at King's Cross Drive and also at Windsor Drive and Villa Cardiff. A crosswalk was also installed at Birmingham Drive and Villa Cardiff. She shared that field maintenance will be happening at Ada Harris and Cardiff through the holidays. The (SF)2 meeting was held in the Cardiff auditorium and provided attendees with legislative updates. The CSBA conference will be held in late November.

The Consent Calendar was approved as presented.

MOTION: Howard

SECOND: Swaminathan

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

Multiple speakers spoke regarding their preference for school calendar option B or additional calendar options. Following a review of survey data and additional discussion by the Board, district calendar option A was approved for the school years 2024-25 and 2025-26.

MOTION: Howard

SECOND: Orr

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

A CAASPP report was presented by Principal Scheftner.

Resolution 23-24-04 was approved as presented.

MOTION: Swaminathan

SECOND: Thielman

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

Future agenda items will include the organizational meeting, budget assumptions, and the first interim budget report.

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 7:10 p.m. The meeting reconvened to open session at 8:34 p.m.

President Stewart reported that no additional action was taken during the closed session.

There being no other business to come before the Board, the meeting was adjourned at 8:35 p.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

NOVEMBER 2023 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Amount
INSTRUCTIONAL SUPPLIES										
	11/2/23	FOLLETT SCHOOL SOLUTIONS, INC.	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 8.26
5006	11/2/23	S.W. SCHOOL SUPPLY	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 114.94
5006	11/2/23	S.W. SCHOOL SUPPLY	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 42.56
5006	11/2/23	S.W. SCHOOL SUPPLY	0100	0000000	0000	7200	4300000	000	Instructional Supplies	\$ 22.62
4993	11/2/23	DELL MARKETING L.P.	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 382.11
5004	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 165.48
4992	11/6/23	AMAZON CAPITAL SERVICES	0100	6500000	5760	1120	4300000	111	SPED Instructional Supplies	\$ 149.97
5009	11/6/23	AMAZON CAPITAL SERVICES	0100	6500000	5760	1120	4300000	111	Instructional Supplies	\$ 18.28
4963	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 91.75
4999	11/6/23	AMAZON CAPITAL SERVICES	0100	6500000	5760	3120	4300000	000	SPED Instructional Supplies	\$ 68.96
4931	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 21.54
4973	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 86.76
4996	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 235.95
4975	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 290.79
4984	11/6/23	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 391.90
	11/6/23	DEBORAH HEYER	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 96.63
	11/6/23	KATHARIN ROTH	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 13.10
	11/6/23	KRISTINE ENSBERG	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 74.60
4976	11/6/23	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 256.32
4977	11/6/23	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 241.35
4984	11/6/23	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 38.54
	11/9/23	AMY PRICE	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 80.62
	11/9/23	ANNE MIHALY	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 138.00
	11/9/23	ANNE MIHALY	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 138.70
5000	11/13/23	HOWARD TECHNOLOGY SOLUTIONS	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 354.50
5005	11/16/23	FOLLETT SCHOOL SOLUTIONS, INC.	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 400.66
5033	11/20/23	COMPANION CORP.	0100	0000000	0000	2420	4300005	222	Software Subscription	\$ 685.00
5033	11/20/23	COMPANION CORP.	0100	0000000	0000	2420	4300005	111	Software Subscription	\$ 686.00
	11/23/23	MISSION FEDERAL CREDIT UNION	0100	6500000	5760	3120	4300000	000	SPED Instructional Supplies	\$ 210.94
5000	11/23/23	HOWARD TECHNOLOGY SOLUTIONS	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 206.88
	11/23/23	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	2420	4300005	111	Annual Subscription	\$ 176.40
5035	11/27/23	S.W. SCHOOL SUPPLY	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 227.95
5032	11/30/23	ACADEMIC THERAPY PUBLICATIONS	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 247.28
5029	11/30/23	LIBERTY PAPER	0100	0000000	0000	2700	4300000	111	Instructional Supplies	\$ 1,439.54

4000 (SUPPLIES) TOTALS: BALANCE: 372,739 ACCUMULATED BALANCE: 277,812 REMAINING BALANCE: 94,927

UTILITIES

4830	11/2/23	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for October	\$	737.23
4830	11/2/23	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for October	\$	737.23
	11/2/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for November	\$	111.83
	11/2/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for November	\$	23.85
	11/9/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$	773.63
4886	11/13/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for October	\$	2,111.43
	11/16/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$	54.80
	11/16/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$	316.90
4834	11/20/23	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for October	\$	10,126.19
4834	11/23/23	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	\$	6,557.62
4834	11/23/23	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	\$	68.58
4830	11/30/23	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for November	\$	737.23
4830	11/30/23	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for November	\$	737.23

\$23,093.75

SERVICES

	11/2/23	BILL HOWE PLUMBING	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$	2,200.00
4960	11/2/23	COORDT EDUCATIONAL SERVICES	0100	6500000	5760	3120	5800000	000	Services for October	\$	6,006.00
4846	11/2/23	VILLANI EDUCATIONAL SUPPORT SERVICES	0100	6500000	5760	3120	5800000	000	Services for October	\$	2,508.00
4861	11/2/23	PITNEY BOWES GLOBAL	0100	0000000	0000	7200	5900002	000	Lease Payment Sept - Nov	\$	304.13
4869	11/6/23	MISSION LINEN & UNIFORM	0100	0000000	0000	8110	5600000	000	Services for October	\$	497.96
4971	11/6/23	GET PSYCHED	0100	6500000	5760	3120	5800000	000	Services for October	\$	3,338.70
	11/6/23	MELISSA HAIDER	0100	6500000	5760	1190	5800000	000	Services for October	\$	285.00
	11/9/23	BRIAN CRIST	0100	0000085	1110	1000	5800000	000	Music Boosters	\$	405.00
	11/9/23	CONNOR BAGHERI	0100	0000085	1110	1000	5800000	000	Music Boosters	\$	810.00
4832	11/9/23	EVERDRIVEN TECHNOLOGIES	0100	0000000	5760	3600	5100000	000	Transportation	\$	6,254.09
	11/9/23	HARRIS SCHOOL SOLUTIONS	0100	0000000	0000	2420	5800000	000	Merchant Fees for October	\$	3.75
	11/9/23	KHOI LE	0100	0000085	1110	1000	5800000	000	Music Boosters	\$	315.00
5022	11/9/23	SCHOOL SERVICES OF CA, INC.	0100	0000000	0000	7100	5800000	000	Professional Development	\$	4,500.00
4836	11/9/23	STERICYCLE	0100	0000000	0000	7200	5800000	000	Services for October	\$	142.38
5024	11/13/23	T.L. SHIELD & ASSOCIATES, INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	539.38
	11/16/23	SCHOOLS EXCESS LIABILITY FUND	0100	0000000	0000	7100	5800000	000	Annual Contract	\$	9,457.54
	11/16/23	STANDARD ELECTRONICS	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	666.73
	11/16/23	STATE OF CALIFORNIA	0100	0000000	0000	7100	5800000	000	Fingerprinting Services	\$	96.00
	11/16/23	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	5800000	000	Maintenance Services	\$	3,862.37
4979	11/20/23	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	2420	5200000	000	Conference - Technology	\$	200.00
	11/23/23	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	5200000	000	Conference - CSBA	\$	287.96
4816	11/23/23	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	\$	105.00
4816	11/23/23	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	\$	66.00
	11/23/23	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	2700	5600000	111	Professional Development	\$	725.00
4826	11/23/23	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	6,098.40
4961	11/23/23	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	3,600.36
	11/23/23	VAUGHN IRRIGATION SERVICES INC	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	880.57
	11/23/23	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	5900001	000	Verizon Statement - Nov	\$	180.38
	11/23/23	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	5900002	000	Postage	\$	9.65
4846	11/30/23	VILLANI EDUCATIONAL SUPPORT SERVICES	0100	6500000	5760	3120	5800000	000	Services for November	\$	2,280.00
	11/30/23	ATKINSON, ANDELSON, LOYA, RUUD, & ROM	0100	0000000	0000	7100	5800005	000	Services for October	\$	3,416.44
	11/30/23	FAGEN FRIEDMAN & FULFROST, LLP	0100	0000000	0000	7100	5800005	000	Services for October	\$	901.50

\$60,943.29

5000 (SERVICES) TOTALS: BALANCE: 1,219,451 ACCUMULATED BALANCE: 526,235 REMAINING BALANCE: 693,216

FUND 4000 - CAPITAL FACILITIES

11/2/23	RANDAL L. PETERSON	4000	0000000	0000	8500	6200000	000	Professional Services	\$	14,900.00
---------	--------------------	------	---------	------	------	---------	-----	-----------------------	----	-----------

\$14,900.00

CARDIFF

K	Glass	<u>22</u>
K	McNamara	<u>23</u>
K	Sallans	<u>23</u>
K	Stone	<u>23</u>

TOT K 91

1	Douil/Dueh	<u>23</u>
1	Easson	<u>23</u>
1	Miller	<u>23</u>
1	Stuart	<u>21</u>

TOT 1 90

2	Boyesen	<u>23</u>
2	Kavan	<u>22</u>
2	Payte	<u>21</u>
2	Redding	<u>21</u>

TOT 2 87

Wilson 0 TOT 0

Subtotal 268

DISTRICT TOTAL 650

ADA HARRIS

3	Cope	<u>22</u>
3	Herrman	<u>19</u>
3	Milliken	<u>22</u>
3	Murray	<u>21</u>
3	Switzler	<u>22</u>

TOT 3 106

4	Brice	<u>21</u>
4	Green	<u>21</u>
4	Mihaly	<u>20</u>
4	Trees/Atalla	<u>19</u>

TOT 4 81

5	d'Entremont	<u>23</u>
5	Ensberg	<u>21</u>
5	Price	<u>23</u>
5	Yant	<u>21</u>

TOT 6 88

6	Jewell	<u>25</u>
6	Nguyen	<u>22</u>
6	Therriault	<u>22</u>
6	Tiersma	<u>23</u>

TOT 6 92

Velit 15 TOT 15

Subtotal 382

CSBA POLICY GUIDE SHEET

December 2023

Administrative Regulation 3311.3 – Design-Build Contracts

Regulation updated to add that, until January 1, 2025, design-build contracts may be entered into and approved by the Governing Board. Regulation also updated to reflect **NEW LAW (AB 185, 2022)** which (1) adds, until January 1, 2029, the alternative design-build construction delivery method for projects in excess of \$5,000,000, (2) specifies that alternative design-build contracts may be awarded to the low bid or the best value, taking into consideration, at a minimum, design cost, general conditions, overhead, and profit as a component of the project price, technical design and construction expertise, and life-cycle costs, (3) provides that the district's determination of price shall be based on the open book evaluation of construction subcontracts, (4) includes that the contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement, and (5) requires an alternative design-build proposal for an alternative design-build project to include (a) design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified, (b) technical design and construction expertise, and (c) life-cycle costs over 15 or more years.

Board Policy 3312 - Contracts

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and **NEW LAW (SB 34, 2022)** related to bribery of a public official, and include a general statement requiring Governing Board members and district employees who are involved in the making of contracts on behalf of the district to comply with the district's conflict of interest policy.

Board Policy 3460 – Financial Reports and Accountability

Policy updated to add material related to districts facing insolvency who are considering applying for an emergency apportionment, including that the Governing Board is required to discuss the need for an emergency apportionment at a regular or special meeting at which parents/guardians, the exclusive representatives of employees of the district, and other members of the community have the opportunity to provide testimony.

Board Policy 3551 – Food Service Operations/Cafeteria Fund

Policy updated to reflect **NEW LAW (SB 490, 2022)** which requires districts participating in the National School Lunch and/or Breakfast Program, with annual reimbursement of \$1,000,000 or more, to (1) specify in the solicitation for bids and contracts for an agricultural food product that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies, including if the quality of the domestic product is inferior to the quality of the nondomestic product or if the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product, and (2) retain documentation justifying the use of the exception for three years from the date of purchase. Policy also updated to reflect **NEW LAW (AB 778, 2022)** which requires a district to accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, when certain conditions are met.

Administrative Regulation 3551 – Food Service Operations/Cafeteria Fund

Regulation updated to include the requirement for a district with an on-site food facility to arrange to recover the maximum amount of edible food that would otherwise be disposed of and donate it to a local food recovery organization, and maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. Regulation also updated to reflect California Department of Education Nutrition Services Division Management Bulletin SNP-04-2022 which raises the excess net cash resources limitation to six months' average expenditures.

Board Policy 4151/4251/4351 – Employee Compensation

Policy updated to add that for districts participating in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments, and reflect **NEW LAW (AB 185, 2022)** which adds specific repayment procedures when a district has made a wage overpayment to a district employee.

Administrative Regulation 4217.3 – Layoff/Rehire

Regulation updated to reflect **NEW LAW (SB 913, 2022)** which provides that for districts with an average daily attendance of less than 250,000, the definition of “length of service” for the purpose of the order of layoff and determination of seniority is the employees’ hours in paid status. Regulation also updated to reflect **NEW LAW (AB 185, 2022)** which authorizes a classified employee to be represented by an attorney or nonattorney representative of the exclusive representative of the district’s classified employees at a hearing requested by an employee as part of layoff proceedings.

Administrative Regulation 7140 – Architectural and Engineering Services

Regulation updated to more closely align with law and to reflect **NEW LAW (AB 185, 2022)** which enables a district to enter into an alternative design-build contract with a single entity for both design and construction of any school facility if the contract is in excess of \$5,000,000.

Regulation 3311.3: Design-Build Contracts

Status: DRAFT

Original Adopted Date: 02/06/2017 | **Last Reviewed Date:** 11/17/2023

The **Until January 1, 2025, the** Governing Board may approve a **design-build** contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria. (Education Code 17250.20)

Additionally, until January 1, 2029, the Board may approve an alternative design-build contract with a single entity for both design and construction of any school facility in excess of \$5,000,000. Such contracts may be awarded to the low bid or the best value, taking into consideration, at a minimum, design cost, general conditions, overhead, and profit as a component of the project price, technical design and construction expertise, and life-cycle costs. The district's determination of price shall be based on the open book evaluation of construction subcontracts. The contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement. (Education Code 17250.61, 17250.62, 17250.65)

Design-build documents shall not include provisions for long-term project operations, but may include operations during a training or transition period. (Education Code 17250.25, 17250.62)

Procedures for Awarding the Contract

The procurement process for design-build **and alternative design-build** projects shall be as follows: (Education Code 17250.25, 17250.35, **17250.62, 17250.65**; Public Contract Code 2600)

1. Performance Specifications: The district shall prepare a set of documents setting forth the scope and estimated price of the project. The documents may include, but are not limited to:
 - a. The size, type, and desired design character of the project
 - b. Performance specifications that cover the quality of materials, equipment, and workmanship
 - c. Preliminary plans or building layouts
 - d. Any other information deemed necessary to describe adequately the district's needs

The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. Prequalification: The district shall prepare and issue a request for qualifications in order to prequalify, or develop a short list of, the design-build entities whose proposals shall be evaluated for final selection. The request for qualifications shall include, but is not limited to, all of the following elements:
 - a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity
 - b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other non-price-related factors
 - c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25 **or 17250.62**
 - d. A notice that the project is subject to the skilled and trained workforce requirements specified in Public Contract Code 2600-2603

The district also may identify specific types of subcontractors that must be included in the statement of qualifications and proposal.

3. Request for Proposals: The district shall prepare a request for proposals (RFP) that invites prequalified or short-listed entities to submit competitive sealed proposals in a manner prescribed by the district. The RFP shall include the information identified in Items #2a, 2b, and 2d above and the relative importance or weight assigned to each of the factors. If the district uses a best value selection method for a project, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.
4. Selection Based on Low Bid: For those projects utilizing low bid as the final selection method, the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder
5. Selection Based on Best Value: For those projects utilizing best value as a selection method, the following procedures shall be used:
 - a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the request for proposals. Criteria shall be weighted as deemed appropriate by the district and. **The proposal for a design-build project, as specified in 17250.25, shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years. The proposal for an alternative design-build project, as specified in 17250.62, shall, at a minimum, include design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified; technical design and construction expertise; and life-cycle costs over 15 or more years.**
 - b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked
 - c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public
 - d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award. This statement and the contract file shall provide sufficient information to satisfy an external audit.

Skilled and Trained Workforce

A design-build entity shall not be prequalified or short-listed unless the entity provides an enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce to perform all work on the project or contract that falls within an apprenticeable occupation in the building and construction trades. The entity may demonstrate such commitment through a project labor agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract. (Education Code 17250.25, **17250.62**; Public Contract Code 2602)

Skilled and trained workforce means that all the workers performing the work are either skilled journeypersons or apprentices registered in a state-approved apprenticeship program. At least 60 percent of the skilled journeypersons employed to perform the work shall be graduates of an apprenticeship program for the applicable occupation or at least 60 percent of the hours worked by skilled journeypersons shall be performed by graduates of an apprenticeship program, with the exception of certain occupations specified in Public Contract Code 2601 which are subject to a 30 percent threshold. (Public Contract Code 2601)

If the contractor fails to provide the monthly report demonstrating compliance with the skilled and trained workforce requirements or provides an incomplete report, the district shall withhold further payments until a complete report is provided. If a report does not demonstrate compliance with the skilled and trained workforce requirements, the district shall withhold further payments until the contractor provides a sufficient plan to achieve substantial compliance with respect to the relevant apprenticeable occupation, prior to completion of the contract or project. In addition, the district shall forward to the Labor Commissioner a copy of the monthly report, any plan to achieve compliance, and the district's response to that plan. (Public Contract Code 2602)

Policy 3312: Contracts

Status: DRAFT

Original Adopted Date: 11/16/2015 | **Last Reviewed Date:** 11/17/2023

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected, that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

In addition, Board members and district employees involved in the making of contracts on behalf of the district shall comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest.

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

Contracts for Non-nutritious Foods or Beverages

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sale will occur off campus or outside the time restriction specified in the applicable law.

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.
2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.
3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent

organizations to plan and operate fundraising activities.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

Public Hearing for the Making or Renewal of Each Contract

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, on non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5)

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Board.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. A statement that student records continue to be the property of and under the control of the district

2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records
7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103.1)

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors
2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district
3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented
4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process
5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply
6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed
7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose

Policy 3460: Financial Reports And Accountability

Status: DRAFT

Original Adopted Date: 11/16/2015

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or **as directed by** the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

If the district is facing fiscal insolvency, the Board may consider applying to the state for an emergency apportionment that exceeds 200 percent of the district's recommended reserve. Before applying for such emergency apportionment, the Board shall discuss, at a regular or special meeting, the need for an emergency apportionment and receive testimony regarding the apportionment from parents/guardians, the exclusive representatives of employees of the district, and other members of the community. (Education Code 41326)

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

Gann Appropriations Limit Resolution

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

Each fiscal year, the Superintendent or designee shall submit two interim reports to the Board. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts,

for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

Audit Report

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit or whose audit partner responsible for reviewing the audit has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Policy 3551: Food Service Operations/Cafeteria Fund

Status: DRAFT

Original Adopted Date: 05/10/2018 | **Last Reviewed Date:** 11/17/2023

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

The Superintendent or designee shall ensure that food service director(s) possess the qualifications required by 7 CFR 210.30 and California Department of Education (CDE) standards.

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by CDE. (42 USC 1776)

Meal Sales

Any student who requests a meal shall be served a nutritionally adequate breakfast and lunch free of charge, each school day. (Education Code 49501.5)

As permitted by law, additional or second meals, adult meals, and other nonprogram foods, such as smart snack compliant food and beverages sold in vending machines, may be sold to students. (Education Code 38082, 49501.5)

Meals may be sold to district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are authorized by the Superintendent or designee to be on campus. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5.

Cafeteria Fund and Account

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and for reasonable and necessary indirect program costs as allowed by law.

Food Service Employees Paid from Cafeteria Fund

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

When soliciting for bids and contracts for the purchase of an agricultural food product, the district shall specify in the solicitation that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies. A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality, or when competitive bids reveal the costs the quality of a United States the domestic product are significantly higher than is inferior to the quality of the nondomestic product, or the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception

Furthermore, for three years from the date of purchase. (Food and Agriculture Code 58596.3)

Furthermore, the district shall accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a for domestic product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by CDE to ensure compliance of the district's food service program with federal requirements.

Regulation 3551: Food Service Operations/Cafeteria Fund

Status: DRAFT

Original Adopted Date: 05/10/2018 | **Last Reviewed Date:** 11/20/2023

Payments for Meals

The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, the Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of eligibility forms at the start of the school year
4. Posting the policy on the district's website

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free and reduced-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to the California Department of Education (CDE) using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

~~To~~~~The District shall take steps to~~ minimize food waste and reduce food insecurity: in district schools. (Health and Safety Code 114079)

The Superintendent or designee shall arrange to recover the maximum amount of edible food that would otherwise be disposed for donation to a local food recovery organization. (14 CCR 18991.3)

The district may also provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce that complies with Health and Safety Code 113992, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

The Superintendent or designee shall maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. (14 CCR 18991.4)

Cafeteria Fund and Account

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. (Education Code 38090, 38093)

The cafeteria fund shall be used only for those expenditures authorized by the Governing Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the purpose of and basis for the expenditure. (Education Code 38101)

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by CDE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed six months' average expenditures. (7 CFR 210.14, 220.7)

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections. (7 CFR 250.14)

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Contracts with Outside Services

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services. (Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

Policy 4151: Employee Compensation

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Revised Date:** 03/10/2022 | **Last Reviewed Date:** 11/20/2023

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year.

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within 12 calendar months after making the request if the use of the compensatory time does not unduly disrupt district operations. (Education Code 45129; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the

district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

Policy 4251: Employee Compensation

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Revised Date:** 03/10/2022 | **Last Reviewed Date:** 11/20/2023

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year.

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within 12 calendar months after making the request if the use of the compensatory time does not unduly disrupt district operations. (Education Code 45129; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the

district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

Policy 4351: Employee Compensation

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Revised Date:** 03/10/2022 | **Last Reviewed Date:** 11/20/2023

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year.

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within 12 calendar months after making the request if the use of the compensatory time does not unduly disrupt district operations. (Education Code 45129; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the

district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

Regulation 4217.3: Layoff/Rehire

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Revised Date:** 02/10/2022 | **Last Reviewed Date:** 11/20/2023

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

Length of service means all hours in paid status, whether during the school year, a holiday, recess, or during any period that school is in session or closed. However, length of service shall not include hours compensated solely on an overtime basis, as provided for Education Code 45128, and shall not include hours for any service performed prior to entering into probationary or permanent status except for service in a restricted position pursuant to Education Code 45105. (Education Code 45308)

The employee who has been employed the shortest time in the class, plus higher classes, shall be laid off first. (Education Code 45308)

For an employee who is a member of the Military Reserve or the National Guard, length of service credit shall be granted for military leave of absence, including voluntary or involuntary active duty during a period of national emergency or war. (Education Code 45297, 45308)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308)

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine the length of service, provided the employee has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class. (Education Code 45105)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with District Statement of Reduction in Force documents. The employee has five calendar days from service of the documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. **At the hearing, the employee may be represented by an attorney or by a nonattorney representative of the employee organization designated as**

the exclusive representative for classified employees. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties of the job, the employee shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position, the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment.

(Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Regulation 7140: Architectural And Engineering Services

Status: DRAFT

Original Adopted Date: 09/28/2015 | **Last Revised Date:** 11/12/2020 | **Last Reviewed Date:** 11/20/2023

Contractors for any **private** architectural, landscape architectural, engineering, environmental, land surveying or construction project management services shall be selected, at fair and reasonable prices, on the basis of demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. (Government Code 4526)

The Superintendent or designee shall ensure that the selection process for projects receiving state funding: (Government Code 4526)

1. Assures maximum participation by small business firms as defined pursuant to Government Code 14837
2. Prohibits practices which might result in unlawful activity such as rebates, kickbacks, or other unlawful consideration
3. Prohibits district employees from participating in the selection process when they have a relationship with a person or business entity seeking a contract which would subject the employee to the prohibition of Government Code 87100

The selection process may also include: (Government Code 4527)

1. Evaluation of current statements of qualifications and performance data on file with the district and evaluation of statements that may be submitted by other firms regarding the proposed project
2. Discussion with at least three firms regarding anticipated concepts and the relative utility of alternative approaches for furnishing the required services
3. Selection, in order of preference, of at least three firms deemed to be the most highly qualified to provide the required services in accordance with established district criteria

The district shall negotiate a contract with the best qualified firm at compensation determined by the district to be fair and reasonable. If the district is unable to negotiate a contract with the most qualified firm, the district shall negotiate a contract with the second most qualified firm and, if unsuccessful, with the third most qualified firm. If the district is unable to negotiate a satisfactory contract with any of the selected firms, the district shall select additional firms in order of their competence and qualification and continue negotiations until an agreement is reached. (Government Code 4528)

The above procedures shall not apply if the Superintendent or designee determines that the services needed are more of a technical nature and involve little professional judgment and that requiring bids would be in the public interest. (Government Code 4529)

Contracts shall specify that all plans, including, but not limited to, record drawings, specifications, and estimates prepared by the architect or structural engineer shall become the property of the district **for the purpose of repair, maintenance, renovation, modernization, or other purposes, but only as they relate to the project for which the architect or structural engineer was retained.** The contract shall also specify terms and conditions for reuse within the district of any plans prepared by the architect or structural engineer. (Education Code 17316)

A **design-build** contract may be awarded to a single entity for both design and construction of any school facility **if the contract is in excess of \$1,000,000, or an alternative design-build contract may be awarded if the contract is in accordance with AR**~~excess of \$5,000,000, as specified in Administrative Regulation 3311.3 - Design-Build Contracts.~~ (Education Code 17250.20, **17250.62**)

**Cardiff School District
Cardiff-By-The-Sea, California 92007
December 14, 2023**

ITEM: CONSIDER CANDIDATE NOMINATION FOR THE CALIFORNIA
SCHOOL BOARDS ASSOCIATION (CSBA) DELEGATE ASSEMBLY

BACKGROUND

Each year the California School Boards Association (CSBA) conducts nomination procedures for representatives to CSBA's Delegate Assembly. Those positions open for election are terms ending in 2026.

CURRENT CONSIDERATIONS

The Cardiff School District pays dues to belong to the California School Board Association, which is governed by an Executive Director and the CSBA Delegate Assembly, which is composed of approximately 270 delegates who are elected by local school board members in 21 geographic regions throughout California. Cardiff School District is in Region 17.

A Board Member who wishes to seek election to the CSBA Delegate Assembly must be formally nominated by the Cardiff School District Governing Board of Trustees, which requires action by the Board at a regular Board meeting. CSBA delegates serve a two-year term.

Each Board may nominate as many individuals as it chooses. Nominations for the CSBA Delegate Assembly election are accepted until January 7, 2024.

REGION 17 – Delegates

Director: Debra Schade (Solana Beach ESD)

County: San Diego

Whitney Antrim (Coronado USD)

Maria Betancourt-Castaneda (National SD)

Kate Bishop (Chula Vista ESD)

Stacy Carlson (San Marcos USD)

Eleanor Evans (Oceanside USD)

Shana Hazan (San Diego USD)

Eddie Jones (Fallbrook USD)

Julie Kelly (Vista USD)
Melissa Krogh (Warner USD)
Rudy Lopez (San Ysidro ESD)
Elva Lopez-Zepeda (Sweetwater USD)
Gee Wah Mok (Del Mar Union SD)
Darshana Patel (Poway USD)
Dawn Perfect (Ramona USD)
Cody Petterson (San Diego USD)
Barbara Ryan (Santee SD)
Nicholas Segura (Sweetwater Union HSD)
Arturo Solis (Sweetwater Union HSD)
Marla Strich (Encinitas Union ESD)
Cipriano Vargas (Vista USD)
Sharon Whitehurst-Payne (San Diego USD)
Katrina Young (San Dieguito Union HSD)

Region 17 County

Guadalupe Gonzalez (San Diego COE)

FINANCIAL IMPLICATIONS

None

RECOMMENDATION

It is recommended that the Board of Trustees consider candidate nomination for the California School Boards Association (CSBA) Delegate Assembly from Region 17.

Cardiff School District
Cardiff-By-The-Sea, California 92007
December 14, 2023

ITEM: APPROVE BUDGET CHANGES THROUGH OCTOBER 31, 2023

BACKGROUND

AB 1200 requires local education agencies (LEAs) to file interim reports of their annual budget as of October 31st and January 31st. LEAs must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review.

CURRENT CONSIDERATIONS

Attached is the listing of the budget changes.

FINANCIAL IMPLICATIONS

The changes are as follows:

TOTAL EXPENDITURES Increase **\$45,000**

Included for your review is the year-to-date summary through October 31, 2023, with the budget changes.

RECOMMENDATION

It is recommended that the Board approve the budget changes through October 31, 2023.

BUDGET CHANGES THRU 10/31/2023

	<u>Certificated</u> <u>Salaries</u>	<u>Classified</u> <u>Salaries</u>	<u>Employee</u> <u>Benefits</u>	<u>Books &</u> <u>Supplies</u>	<u>Other Services</u>	<u>Equipment</u>	<u>Other Outgo</u>	<u>Revenue</u>
Substitute Salaries	\$10,000							
Special Ed Services					\$35,000			
TOTAL	\$10,000	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0

**Cardiff School District
Cardiff-By-The-Sea, California 92007
December 14, 2023**

ITEM: AUTHORIZE DISTRICT CERTIFICATION OF FIRST INTERIM
BUDGET STATE REPORT FOR THE PERIOD ENDING
OCTOBER 31, 2023

BACKGROUND

Each year, the California State Department of Education requires that districts submit Interim Reports on the status of the district budget to reflect revenue and expenditures as of October 31st and January 31st of the school year. These reports allow the district to make appropriate budget transfers or to take any other appropriate action to ensure the fiscal health of the district for the current and succeeding fiscal years. The Board of Trustees and the County Superintendent of Schools must certify the Interim Reports.

CURRENT CONSIDERATIONS

The Interim Report, detailing the status of the district budget as of October 31, 2023 is provided to the Trustees. The required items include: Fund data for the General Fund provided in the SACS format; average daily attendance report; projected cash flow; and a multi-year projection.

FINANCIAL IMPLICATIONS

Positive certification of the first-period interim report sets the state for any budget revisions or personnel actions, which may be required to ensure the long-term fiscal health of the District.

RECOMMENDATION

It is respectfully recommended that the Board approve the First Interim Report.

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 14, 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: Courtney Jasper

Telephone: 760-632-5890 ext 102

Title: Chief Business Officer

E-mail: courtney.jasper@cardiffschools.com

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	595.00	595.00	594.00	595.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	595.00	595.00	594.00	595.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	595.00	595.00	594.00	595.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**CARDIFF SCHOOL DISTRICT
2023-2024 YEAR TO DATE SUMMARY**

		6/13/2023 BOARD ADOPTED	THRU 10/31/2023 BUDGET CHANGES	THRU 10/31/2023 REVISED
BEGINNING BALANCE		3,233,473		3,233,473
REVENUES	Revenue Limit/LCFF Sources	11,541,890		11,541,890
	Federal Revenue	348,939		348,939
	State Revenue	1,181,110		1,181,110
	Local Revenue	698,572		698,572
	TOTAL REVENUE	13,770,511		13,770,511
EXPENDITURES	Certificated Salaries	5,735,964	10,000	5,745,964
	Classified Salaries	2,043,094		2,043,094
	Employee Benefits	3,352,471		3,352,471
	Books/Supplies	372,737		372,737
	Services	1,219,451	35,000	1,254,451
	Equipment/Capital Outlay	0		0
	Tuition - Special Ed Regional	207,000		207,000
	Debt Service	402,226		402,226
	TOTAL EXPENDITURES	13,332,943	45,000	13,377,943
EXCESS/DEFIENCY		437,568		392,568
Contributions	FUND 4000	(145,000)		(198,000)
NET EXCESS/DEFIENCY		292,568		194,568
ENDING BALANCE		3,526,041		3,428,041
RESERVES	Restricted Monies	2,069,996		2,034,696
	Revolving Cash	1,500		1,500
NET ENDING BALANCE		1,454,545		1,391,845
	<i>Budget Assumptions-Reserves</i>	11.43%		10.90%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	11,541,890.00	11,541,890.00	645,271.92	11,541,890.00	0.00	0.0%
2) Federal Revenue		8100-8299	348,939.91	348,939.91	159,533.00	348,939.91	0.00	0.0%
3) Other State Revenue		8300-8599	1,181,109.16	1,181,109.16	343,492.01	1,181,109.16	0.00	0.0%
4) Other Local Revenue		8600-8799	698,572.00	698,572.00	202,540.83	698,572.00	0.00	0.0%
5) TOTAL, REVENUES			13,770,511.07	13,770,511.07	1,350,837.76	13,770,511.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,735,964.37	5,745,964.37	1,576,870.95	5,745,964.37	0.00	0.0%
2) Classified Salaries		2000-2999	2,043,093.70	2,043,093.70	574,027.41	2,043,093.70	0.00	0.0%
3) Employee Benefits		3000-3999	3,352,471.07	3,352,471.07	664,652.06	3,352,471.07	0.00	0.0%
4) Books and Supplies		4000-4999	372,737.00	372,737.00	237,395.83	372,737.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,219,451.27	1,254,451.27	456,522.04	1,254,451.27	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	609,226.00	609,226.00	360.00	609,226.00	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			13,332,943.41	13,377,943.41	3,509,828.29	13,377,943.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			437,567.66	392,567.66	(2,158,990.53)	392,567.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	145,000.00	198,000.00	0.00	198,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(145,000.00)	(198,000.00)	0.00	(198,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,567.66	194,567.66	(2,158,990.53)	194,567.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,233,473.45	3,233,473.45		3,233,473.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,233,473.45	3,233,473.45		3,233,473.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,233,473.45	3,233,473.45		3,233,473.45		
2) Ending Balance, June 30 (E + F1e)			3,526,041.11	3,428,041.11		3,428,041.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2023-24 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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,069,696.12	2,034,696.12		2,034,696.12		
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	1,456,344.99	1,393,344.99		1,393,344.99		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	386,644.00	386,644.00	231,984.00	386,644.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	120,600.00	120,600.00	30,412.00	120,600.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,724,551.00	10,724,551.00	18,545.35	10,724,551.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,000.00	250,000.00	363,646.85	250,000.00	0.00	0.0%
Prior Years' Taxes		8043	(18,000.00)	(18,000.00)	547.72	(18,000.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,516,795.00	11,516,795.00	645,135.92	11,516,795.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(25,000.00)	(25,000.00)	0.00	(25,000.00)	0.00	0.0%
Property Taxes Transfers		8097	50,095.00	50,095.00	136.00	50,095.00	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			11,541,890.00	11,541,890.00	645,271.92	11,541,890.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,356.01	131,356.01	0.00	131,356.01	0.00	0.0%
Special Education Discretionary Grants		8182	8,232.00	8,232.00	0.00	8,232.00	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	65,000.00	65,000.00	0.00	65,000.00	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	6,848.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	144,351.90	144,351.90	152,685.00	144,351.90	0.00	0.0%
TOTAL, FEDERAL REVENUE			348,939.91	348,939.91	159,533.00	348,939.91	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,727.00	22,727.00	0.00	22,727.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	142,462.00	142,462.00	10,486.01	142,462.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,015,920.16	1,015,920.16	333,006.00	1,015,920.16	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,181,109.16	1,181,109.16	343,492.01	1,181,109.16	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	88,000.00	88,000.00	26,235.94	88,000.00	0.00	0.0%
Interest		8660	28,000.00	28,000.00	42,600.06	28,000.00	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%
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	109,200.00	109,200.00	(2,269.17)	109,200.00	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	473,372.00	473,372.00	135,974.00	473,372.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			698,572.00	698,572.00	202,540.83	698,572.00	0.00	0.0%
TOTAL, REVENUES			13,770,511.07	13,770,511.07	1,350,837.76	13,770,511.07	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,102,238.80	5,112,238.80	1,333,245.48	5,112,238.80	0.00	0.0%
Certificated Pupil Support Salaries		1200	77,446.57	77,446.57	58,198.91	77,446.57	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	556,279.00	556,279.00	185,426.56	556,279.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,735,964.37	5,745,964.37	1,576,870.95	5,745,964.37	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	801,946.39	801,946.39	179,477.91	801,946.39	0.00	0.0%
Classified Support Salaries		2200	381,662.05	381,662.05	127,091.46	381,662.05	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,557.00	178,557.00	59,519.24	178,557.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	581,100.81	581,100.81	177,768.61	581,100.81	0.00	0.0%
Other Classified Salaries		2900	99,827.45	99,827.45	30,170.19	99,827.45	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,043,093.70	2,043,093.70	574,027.41	2,043,093.70	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,733,566.59	1,733,566.59	295,281.18	1,733,566.59	0.00	0.0%
PERS		3201-3202	499,633.42	499,633.42	139,100.64	499,633.42	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	285,042.37	285,042.37	69,073.97	285,042.37	0.00	0.0%
Health and Welfare Benefits		3401-3402	603,572.53	603,572.53	132,804.47	603,572.53	0.00	0.0%
Unemployment Insurance		3501-3502	3,816.78	3,816.78	1,075.36	3,816.78	0.00	0.0%
Workers' Compensation		3601-3602	226,839.38	226,839.38	27,316.44	226,839.38	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%

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			3,352,471.07	3,352,471.07	664,652.06	3,352,471.07	0.00	0.0%
BOOKS AND SUPPLIES								
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	372,737.00	372,737.00	237,395.83	372,737.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			372,737.00	372,737.00	237,395.83	372,737.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	168,240.00	168,240.00	9,895.75	168,240.00	0.00	0.0%
Travel and Conferences		5200	47,733.25	47,733.25	5,251.69	47,733.25	0.00	0.0%
Dues and Memberships		5300	5,350.00	5,350.00	5,060.42	5,350.00	0.00	0.0%
Insurance		5400-5450	84,000.00	84,000.00	84,277.00	84,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	232,000.00	232,000.00	88,986.21	232,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,500.00	39,500.00	17,589.47	39,500.00	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	(18,000.00)	(18,000.00)	0.00	(18,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	650,328.02	685,328.02	237,762.93	685,328.02	0.00	0.0%
Communications		5900	10,300.00	10,300.00	7,698.57	10,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,219,451.27	1,254,451.27	456,522.04	1,254,451.27	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	207,000.00	207,000.00	360.00	207,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2023-24 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	221,226.00	221,226.00	0.00	221,226.00	0.00	0.0%
Other Debt Service - Principal		7439	181,000.00	181,000.00	0.00	181,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			609,226.00	609,226.00	360.00	609,226.00	0.00	0.0%
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			13,332,943.41	13,377,943.41	3,509,828.29	13,377,943.41	0.00	0.0%
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	145,000.00	198,000.00	0.00	198,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			145,000.00	198,000.00	0.00	198,000.00	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)			(145,000.00)	(198,000.00)	0.00	(198,000.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,000.00	64,000.00	0.00	64,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	61.64	7,000.00	0.00	0.0%
5) TOTAL, REVENUES			371,000.00	371,000.00	61.64	371,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	172,165.00	172,165.00	36,733.79	172,165.00	0.00	0.0%
3) Employee Benefits		3000-3999	70,306.58	70,306.58	13,108.43	70,306.58	0.00	0.0%
4) Books and Supplies		4000-4999	93,000.00	93,000.00	35,450.64	93,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,500.00	2,500.00	1,122.41	2,500.00	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			337,971.58	337,971.58	86,415.27	337,971.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,028.42	33,028.42	(86,353.63)	33,028.42		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,028.42	33,028.42	(86,353.63)	33,028.42		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,466.22	108,466.22		108,466.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,466.22	108,466.22		108,466.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,466.22	108,466.22		108,466.22		
2) Ending Balance, June 30 (E + F1e)			141,494.64	141,494.64		141,494.64		
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	141,494.64	141,494.64		141,494.64		
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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	64,000.00	64,000.00	0.00	64,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			64,000.00	64,000.00	0.00	64,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	300,000.00	300,000.00	0.00	300,000.00	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			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	61.64	7,000.00	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%
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			7,000.00	7,000.00	61.64	7,000.00	0.00	0.0%
TOTAL, REVENUES			371,000.00	371,000.00	61.64	371,000.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	172,165.00	172,165.00	36,733.79	172,165.00	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			172,165.00	172,165.00	36,733.79	172,165.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	45,244.00	45,244.00	9,796.33	45,244.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,170.00	13,170.00	2,810.12	13,170.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,476.00	9,476.00	17.10	9,476.00	0.00	0.0%
Unemployment Insurance		3501-3502	87.58	87.58	18.36	87.58	0.00	0.0%
Workers' Compensation		3601-3602	2,329.00	2,329.00	466.52	2,329.00	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			70,306.58	70,306.58	13,108.43	70,306.58	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	1,682.25	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	88,000.00	88,000.00	33,768.39	88,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			93,000.00	93,000.00	35,450.64	93,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,500.00	2,500.00	1,122.41	2,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,500.00	2,500.00	1,122.41	2,500.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			337,971.58	337,971.58	86,415.27	337,971.58		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	125,295.06
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	16,199.58
Total, Restricted Balance		141,494.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	231.21	300.00	0.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	231.21	300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	370,000.00	106,106.01	370,000.00	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			250,000.00	370,000.00	106,106.01	370,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(249,700.00)	(369,700.00)	(105,874.80)	(369,700.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	145,000.00	198,000.00	0.00	198,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			145,000.00	198,000.00	0.00	198,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(104,700.00)	(171,700.00)	(105,874.80)	(171,700.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	677,921.55	677,921.55		677,921.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			677,921.55	677,921.55		677,921.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			677,921.55	677,921.55		677,921.55		
2) Ending Balance, June 30 (E + F1e)			573,221.55	506,221.55		506,221.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	573,221.55	506,221.55		506,221.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	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%
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%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	231.21	300.00	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	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			300.00	300.00	231.21	300.00	0.00	0.0%
TOTAL, REVENUES			300.00	300.00	231.21	300.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	370,000.00	106,106.01	370,000.00	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			250,000.00	370,000.00	106,106.01	370,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	370,000.00	106,106.01	370,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	145,000.00	198,000.00	0.00	198,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			145,000.00	198,000.00	0.00	198,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			145,000.00	198,000.00	0.00	198,000.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,491,795.00	3.45%	11,888,146.00	2.90%	12,232,902.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	387,867.08	16.02%	450,000.00	2.22%	460,000.00
4. Other Local Revenues	8600-8799	225,200.00	11.01%	250,000.00	8.00%	270,000.00
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	(1,973,347.10)	.84%	(1,990,000.00)	.25%	(1,995,000.00)
6. Total (Sum lines A1 thru A5c)		10,131,514.98	4.61%	10,598,146.00	3.49%	10,967,902.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,678,164.00		4,865,290.00
b. Step & Column Adjustment				187,126.00		194,611.00
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	4,678,164.00	4.00%	4,865,290.00	4.00%	5,059,901.00
2. Classified Salaries						
a. Base Salaries				1,724,403.87		1,766,135.87
b. Step & Column Adjustment				41,732.00		55,045.00
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	1,724,403.87	2.42%	1,766,135.87	3.12%	1,821,180.87
3. Employee Benefits	3000-3999	2,262,072.18	6.10%	2,400,000.00	4.17%	2,500,000.00
4. Books and Supplies	4000-4999	324,577.00	.13%	325,000.00	.62%	327,000.00
5. Services and Other Operating Expenditures	5000-5999	821,612.00	1.02%	830,000.00	.60%	835,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	402,226.00	.16%	402,865.00	(.15%)	402,259.00
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	198,000.00	(49.49%)	100,000.00	(100.00%)	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)		10,411,055.05	2.67%	10,689,290.87	2.40%	10,945,340.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(279,540.07)		(91,144.87)		22,561.13
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,672,885.10		1,393,345.03		1,302,200.16
2. Ending Fund Balance (Sum lines C and D1)		1,393,345.03		1,302,200.16		1,324,761.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		1,500.00		1,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	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				
2. Unassigned/Unappropriated	9790	1,393,345.03		1,300,700.16		1,323,261.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,393,345.03		1,302,200.16		1,324,761.29
E. AVAILABLE RESERVES						
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	1,393,345.03		1,300,700.16		1,323,261.29
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,393,345.03		1,300,700.16		1,323,261.29
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	50,095.00	(.19%)	50,000.00	0.00%	50,000.00
2. Federal Revenues	8100-8299	348,939.91	17.50%	410,000.00	.49%	412,000.00
3. Other State Revenues	8300-8599	793,242.08	1.23%	803,000.00	16.69%	937,021.00
4. Other Local Revenues	8600-8799	473,372.00	(4.73%)	451,000.00	.89%	455,000.00
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	1,973,347.10	.84%	1,990,000.00	.25%	1,995,000.00
6. Total (Sum lines A1 thru A5c)		3,638,996.09	1.79%	3,704,000.00	3.92%	3,849,021.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,067,800.37		1,110,512.37
b. Step & Column Adjustment				42,712.00		44,420.00
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	1,067,800.37	4.00%	1,110,512.37	4.00%	1,154,932.37
2. Classified Salaries						
a. Base Salaries				318,689.83		331,436.83
b. Step & Column Adjustment				12,747.00		17,738.00
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	318,689.83	4.00%	331,436.83	5.35%	349,174.83
3. Employee Benefits	3000-3999	1,090,398.89	8.82%	1,186,569.00	3.33%	1,226,032.00
4. Books and Supplies	4000-4999	48,160.00	9.15%	52,566.00	3.96%	54,650.00
5. Services and Other Operating Expenditures	5000-5999	432,839.27	3.96%	450,000.00	1.11%	455,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	207,000.00	2.42%	212,000.00	6.13%	225,000.00
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,164,888.36	5.63%	3,343,084.20	3.64%	3,464,789.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		474,107.73		360,915.80		384,231.80
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,560,588.35		2,034,696.08		2,395,611.88
2. Ending Fund Balance (Sum lines C and D1)		2,034,696.08		2,395,611.88		2,779,843.68
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,034,696.12		2,520,902.00		2,781,569.00
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 01I) (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	(.04)		(125,290.12)		(1,725.32)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,034,696.08		2,395,611.88		2,779,843.68
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,541,890.00	3.43%	11,938,146.00	2.89%	12,282,902.00
2. Federal Revenues	8100-8299	348,939.91	17.50%	410,000.00	.49%	412,000.00
3. Other State Revenues	8300-8599	1,181,109.16	6.09%	1,253,000.00	11.49%	1,397,021.00
4. Other Local Revenues	8600-8799	698,572.00	.35%	701,000.00	3.42%	725,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		13,770,511.07	3.86%	14,302,146.00	3.60%	14,816,923.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,745,964.37		5,975,802.37
b. Step & Column Adjustment				229,838.00		239,031.00
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	5,745,964.37	4.00%	5,975,802.37	4.00%	6,214,833.37
2. Classified Salaries						
a. Base Salaries				2,043,093.70		2,097,572.70
b. Step & Column Adjustment				54,479.00		72,783.00
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	2,043,093.70	2.67%	2,097,572.70	3.47%	2,170,355.70
3. Employee Benefits	3000-3999	3,352,471.07	6.98%	3,586,569.00	3.89%	3,726,032.00
4. Books and Supplies	4000-4999	372,737.00	1.30%	377,566.00	1.08%	381,650.00
5. Services and Other Operating Expenditures	5000-5999	1,254,451.27	2.04%	1,280,000.00	.78%	1,290,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	609,226.00	.93%	614,865.00	2.02%	627,259.00
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	198,000.00	(49.49%)	100,000.00	(100.00%)	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)		13,575,943.41	3.36%	14,032,375.07	2.69%	14,410,130.07
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		194,567.66		269,770.93		406,792.93
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,233,473.45		3,428,041.11		3,697,812.04
2. Ending Fund Balance (Sum lines C and D1)		3,428,041.11		3,697,812.04		4,104,604.97
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		1,500.00		1,500.00
b. Restricted	9740	2,034,696.12		2,520,902.00		2,781,569.00
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 01I) (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	1,393,344.99		1,175,410.04		1,321,535.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,428,041.11		3,697,812.04		4,104,604.97
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,393,345.03		1,300,700.16		1,323,261.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.04)		(125,290.12)		(1,725.32)
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)		1,393,344.99		1,175,410.04		1,321,535.97
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.26%		8.38%		9.17%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	NCCSE					
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		0.00		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)						
		594.00		577.00		574.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,575,943.41		14,032,375.07		14,410,130.07
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)		13,575,943.41		14,032,375.07		14,410,130.07
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		543,037.74		561,295.00		576,405.20
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)		543,037.74		561,295.00		576,405.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CARDIFF ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/14/23	OCTOBER	68007	00700	A. Wilmot


District's authorizing signature

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
CHART			BEGINNING BALANCE:	\$ 3,614,785	\$ 3,245,829	\$ 2,667,382	\$ 1,595,955	\$ 747,490	NEGATIVE END BAL - see detail below						
LCFF SOURCES															
1.1	S	8011	LCFF	\$ 57,996	\$ 57,996	\$ 57,996	\$ 57,996	\$ -	\$ -	\$ 23,199	\$ 26,292	\$ 26,292	\$ 26,292	\$ 26,293	\$ 386,644
1.2	S	8021-8046	Property Taxes	\$ 32,282	\$ 173,574	\$ 47,309	\$ 129,575	\$ 430,473	\$ 3,531,864	\$ 1,680,057	\$ 275,239	\$ 275,239	\$ 2,831,657	\$ 1,266,098	\$ 11,009,551
1.3	S	8012	EPA	\$ -	\$ -	\$ 30,412	\$ -	\$ -	\$ 30,412	\$ -	\$ -	\$ 30,412	\$ -	\$ -	\$ 120,600
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (1,750)	\$ (1,750)	\$ (11,750)	\$ (25,000)
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ 136	\$ -	\$ 12,524	\$ -	\$ -	\$ 12,524	\$ -	\$ -	\$ 24,912	\$ 50,095
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099			TOTAL LCFF SOURCES	\$ 90,278	\$ 231,570	\$ 135,853	\$ 187,571	\$ 440,997	\$ 3,560,276	\$ 1,701,256	\$ 299,531	\$ 342,717	\$ 2,856,199	\$ 1,290,640	\$ 11,541,890
FEDERAL REVENUE															
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	S/A	8285	9010 roll-up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4	S	8290	3010&3025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,250	\$ -	\$ -	\$ 16,250	\$ -	\$ 16,250	\$ 48,750
2.5	S	8290	4035	\$ -	\$ -	\$ -	\$ 6,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,848
2.6	S	8290	4201&4203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.7	A	Multiple	Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.8	M	8220&8290	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.9	M	8290	3212	\$ -	\$ -	\$ -	\$ 65,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,926
2.11	M	8290	3213&3214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.12	M	8290	3216-3219	\$ -	\$ -	\$ -	\$ 86,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,759
8100-8299			TOTAL FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ 159,533	\$ -	\$ 16,250	\$ -	\$ -	\$ 16,250	\$ -	\$ 16,250	\$ 208,283
OTHER STATE REVENUE															
3.1	S	8311-8319	6500&6510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		\$ -	\$ -	\$ -	\$ -	\$ 22,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,727
3.4	S	8560		\$ -	\$ -	\$ -	\$ 10,486	\$ -	\$ 35,616	\$ -	\$ -	\$ 35,616	\$ -	\$ 35,616	\$ 117,333
3.5	S	8590	2600	\$ 25,519	\$ 25,519	\$ 34,895	\$ 25,519	\$ -	\$ 13,958	\$ 15,819	\$ 15,819	\$ 15,819	\$ 15,819	\$ (188,686)	\$ -
3.6	S	8590	6547	\$ 11,099	\$ 11,099	\$ 11,099	\$ 11,099	\$ -	\$ 4,440	\$ 5,032	\$ 5,032	\$ 5,032	\$ 5,032	\$ (68,962)	\$ -
3.7	O	8590	7690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,771	\$ 649,771
3.8	A	Multiple		\$ -	\$ -	\$ 14,592	\$ 162,566	\$ -	\$ 65,014	\$ -	\$ -	\$ 570	\$ -	\$ 20,211	\$ 262,952
3.9	M	8520&8590	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8300-8599			TOTAL OTHER STATE REVENUE	\$ 36,618	\$ 36,618	\$ 60,586	\$ 209,670	\$ 22,727	\$ -	\$ 119,027	\$ 20,850	\$ 20,850	\$ 57,036	\$ 20,850	\$ 1,052,783
OTHER LOCAL REVENUE															
4.1	S	8792	SPED	\$ 23,992	\$ 24,570	\$ 43,706	\$ 43,706	\$ -	\$ 17,482	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813	\$ 240,663	\$ 473,372
4.2	A	Multiple		\$ 4,616	\$ 13,993	\$ 19,500	\$ 28,457	\$ 28,024	\$ 3,925	\$ 39,750	\$ 19,335	\$ 10,384	\$ 18,893	\$ 40,162	\$ 227,040
8600-8799			TOTAL OTHER LOCAL REVENUE	\$ 28,608	\$ 38,563	\$ 63,206	\$ 72,163	\$ 28,024	\$ 3,925	\$ 57,232	\$ 39,148	\$ 30,197	\$ 38,707	\$ 59,975	\$ 700,412
OTHER FINANCING SOURCES															
5.1	A	8900-8998		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900-8998			TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8998			TOTAL REVENUE	\$ 155,504	\$ 306,751	\$ 259,645	\$ 628,938	\$ 491,749	\$ 3,580,451	\$ 1,877,516	\$ 359,529	\$ 410,014	\$ 2,951,941	\$ 1,371,466	\$ 13,503,368
SALARIES & BENEFITS															
6.1	A	1000-1999		\$ 50,422	\$ 483,331	\$ 526,190	\$ 516,928	\$ 516,713	\$ 501,137	\$ 481,399	\$ 498,594	\$ 497,364	\$ 495,545	\$ 503,680	\$ 5,703,558
6.2	A	2000-2999		\$ 76,973	\$ 142,972	\$ 181,186	\$ 172,897	\$ 160,641	\$ 186,957	\$ 172,923	\$ 160,027	\$ 182,804	\$ 153,680	\$ 188,516	\$ 2,008,524
6.3	A	3000-3999		\$ 44,594	\$ 185,422	\$ 221,230	\$ 213,406	\$ 227,714	\$ 226,782	\$ 233,942	\$ 231,842	\$ 236,571	\$ 228,100	\$ 240,556	\$ 2,573,879
6.4	O	3101-3112	7690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,771	\$ 649,771
6.5	M	1000-3999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999			TOTAL SALARIES & BENEFITS	\$ 171,988	\$ 811,725	\$ 928,606	\$ 903,231	\$ 905,068	\$ 914,877	\$ 888,264	\$ 890,463	\$ 916,739	\$ 877,325	\$ 932,752	\$ 10,935,731
OTHER EXPENDITURES															
7.1	A	4000-4999		\$ 147,104	\$ 27,125	\$ 29,994	\$ 33,173	\$ 16,280	\$ 39,051	\$ 25,309	\$ 14,498	\$ 12,657	\$ 33,755	\$ 39,629	\$ 433,281
7.2	A	5000-5999		\$ 7,515	\$ 16,326	\$ 28,507	\$ 36,638	\$ 15,321	\$ 20,374	\$ 19,149	\$ 18,614	\$ 15,168	\$ 18,322	\$ 15,452	\$ 231,652
7.3	A	5000-5999		\$ 53,179	\$ 43,325	\$ 171,000	\$ 100,032	\$ 89,695	\$ 102,706	\$ 75,456	\$ 94,682	\$ 66,840	\$ 87,841	\$ 87,313	\$ 1,094,407
7.4	A	6000-6999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.5	O	7200-7299		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998		\$ -	\$ -	\$ -	\$ 360	\$ 71,063	\$ 22,928	\$ 9,143	\$ (207)	\$ 694	\$ 174	\$ 98,200	\$ 248,378
7.7	M	4000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CARDIFF ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/14/23	OCTOBER	68007	00700	A. Wilmot

District's authorizing signature

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
	 BEGINNING BALANCE:	\$ 3,614,785	\$ 3,245,829	\$ 2,667,382	\$ 1,595,955	\$ 747,490	NEGATIVE END BAL - see detail below		\$ 2,622,327	\$ 3,482,522	\$ 2,824,002	\$ 2,221,918	\$ 4,156,442	\$ 4,354,562
4000-7998	TOTAL OTHER EXPENDITURES	\$ 207,798	\$ 86,777	\$ 229,501	\$ 170,203	\$ 192,358	\$ 185,059	\$ 129,057	\$ 127,587	\$ 95,359	\$ 140,092	\$ 240,594	\$ 203,335	\$ 2,007,719
1000-7998	TOTAL EXPENDITURES	\$ 379,786	\$ 898,501	\$ 1,158,107	\$ 1,073,434	\$ 1,097,427	\$ 1,099,936	\$ 1,017,321	\$ 1,018,049	\$ 1,012,098	\$ 1,017,417	\$ 1,173,346	\$ 1,998,029	\$ 12,943,450

CARDIFF ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE		ACTUALS TO MONTH OF:		LEAID		BUSINESS UNIT		BUSINESS ADVISOR		District's authorizing signature																																									
11/14/23		OCTOBER		68007		00700		A. Wilmot																																											
										JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		TOTAL July - June 30th																	
CHART		BEGINNING BALANCE:		\$		3,614,785		\$		3,245,829		\$		2,667,382		\$		1,595,955		\$		747,490		\$		NEGATIVE END BAL - see detail below 141,812		\$		2,622,327		\$		3,482,522		\$		2,824,002		\$		2,221,918		\$		4,156,442		\$		4,354,562	
ASSETS				Beginning Bal																				Ending Balance																											
9111-9199		Other Cash Equivalents		\$		25,775		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		25,775									
9200-9299		Receivables		\$		(602,341)		\$		-		\$		33,785		\$		74,735		\$		38,159		\$		-		\$		-		\$		-		\$		-		\$		(455,662)									
9300-9319		Temporary Loans / Due From		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-									
9320-9499		Other Assets		\$		(215,999)		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		(215,999)									
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$		(792,565)		\$		-		\$		33,785		\$		74,735		\$		38,159		\$		-		\$		-		\$		-		\$		-		\$		(645,886)									
CURRENT LIABILITIES				Beginning Bal																				Ending Balance																											
9500-9599		Payables		\$		261,209		\$		(47,186)		\$		(23,039)		\$		(1,506)		\$		(6,455)		\$		-		\$		-		\$		-		\$		-		\$		183,023									
9650-9659		Unearned Revenue		\$		367,461		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		367,461									
9500-9659		TOTAL CURRENT LIABILITIES		\$		628,671		\$		(47,186)		\$		(23,039)		\$		(1,506)		\$		(6,455)		\$		-		\$		-		\$		-		\$		-		\$		550,485									
OTHER ACTIVITY				Beginning Bal																				Ending Balance																											
9793		Audit Adjustments		\$		8,617		\$		(8,617)		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-									
9795		Other Restatements		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-									
7999		Expense Suspense		\$		(133)		\$		(119,522)		\$		95,384		\$		(23,699)		\$		-		\$		-		\$		-		\$		-		\$		-		\$		(47,970)									
8999		Revenue Suspense		\$		55,184		\$		17,935		\$		(4,140)		\$		(68,980)		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-									
9910		Payroll Suspense		\$		(152,540)		\$		104,144		\$		6,563		\$		1,006		\$		-		\$		-		\$		-		\$		-		\$		-		\$		(40,826)									
Multiple		Treasury Reconciling Items																																						\$		-									
9111-9499		TOTAL OTHER ACTIVITY		\$		(97,488)		\$		2,557		\$		97,808		\$		(91,672)		\$		-		\$		-		\$		-		\$		-		\$		-		\$		-		\$		(88,796)					

Cardiff School District
Budget Assumptions 2024-2025

Foundational

1. The budget shall reflect the goals of the strategic plan and the Local Control and Accountability Plan.
2. The employee compensation package is an important aspect of the District's budgetary planning.
3. Provision for the basic education program at all levels shall be the primary consideration.
4. One-time income and ending fund balance shall only be for one-time, non-recurring items.
5. Funding for major maintenance, **safety needs**, and facilities projects shall be budgeted at 3% of General Fund expenditures.
6. The District shall reserve sufficient funds in anticipation of upcoming curriculum adoptions.
7. The cafeteria program shall be monitored annually and regularly using cost saving measures to ensure a quality school lunch program.
8. Estimates for utilities, contracted services, insurance, maintenance contracts and supplies shall be based upon a combination of historical data and industry projections.
9. Budgeted expenditures shall not exceed income unless the expenditures which exceed income are one-time only, and are being made possible by an identifiable revenue source.
10. When a new and previously unbudgeted general fund project or program is recommended, the major competing demands for funding shall be reviewed also.

11. Provisions shall be made to maintain the use, value, and safety of the facilities and equipment through capital improvements and preventative maintenance.
12. The District reserves target will be 20-25% of the annual budgeted expenditures.
13. The District will use the tax assessor's recommended increase/decrease for property taxes each year.

Staffing and Enrollment

14. Keeping class sizes in the low to mid 20s is a target in Cardiff's budgetary planning.
15. Combination classes in all grade levels will be avoided whenever possible. (combination classes may be a necessary part of each school's class schedule)

Programs

16. Consideration for professional development at all levels shall be included.
17. It is recognized that specialty programs are funded in partnership with local funding sources.
18. Facilities and Maintenance & Operations expenditures will be considered in three tiers: short-term, mid-term, and long-term needs.
19. Consideration of technology support, through staff, services, and equipment, shall be included. Technological support for instruction, learning, communication, and data analysis will be considered in three tiers: short-term, mid-term, and long-term needs.

**Cardiff School District
Cardiff-by-the-Sea, California 92007
December 14, 2023**

ITEM: APPROVE THE PROPOSED INCREASE TO THE SUBSTITUTE
TEACHER RATES

BACKGROUND

Cardiff School District is part of the North County Coastal Substitute Consortium (NCCSC). To maintain a qualified substitute teacher pool, the following is proposed.

CURRENT CONSIDERATIONS

As an outcome of the past several years, the ongoing substitute teacher rates are competitive within our county as the standard for this scope of work. To enable continued recruitment of qualified substitute teachers, it is requested that the Board approve the following:

Starting January 1, 2024, the daily rate for substitute teachers will be \$200 per day. The long-term daily rate for substitute teachers (beginning on the 16th day of consecutive service on the same assignment) will be \$215 per day.

FINANCIAL IMPLICATIONS

This is an increase of \$20 per day for both short term and long term substitute rates.

RECOMMENDATION

It is recommended that the Board approve the proposed increase to the substitute teacher rates, effective January 1, 2024