

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

REGULAR/ORGANIZATIONAL MEETING OF THE GOVERNING BOARD

AGENDA

**THURSDAY, DECEMBER 14, 2017 • 5:00 PM • PUBLIC MEETING
CARDIFF SCHOOL AUDITORIUM
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 at the Cardiff School District, 1888 Montgomery Avenue, Cardiff.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications, including auxiliary aids or services, in order to participate in the public meeting of the district's governing board, please contact the office of the District Superintendent by sending a written request to the District Office at 1888 Montgomery Avenue, Cardiff-by-the-Sea, California, or by faxing the request to (760) 942-5831. Notification by letter or fax 72 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the district shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

I. ORGANIZATIONAL ITEMS

Exhibit

- A. Call to order
- B. Pledge of allegiance
- C. Roll call
 - Mr. Mark Whitehouse
 - Ms. Nancy Orr
 - Ms. Siena Randall
 - Mr. Dave Clark
 - Mr. David Ross
 - 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. Appointment of Superintendent as Secretary to the Board
 - 4. Appointment of representative to the Trustee Review Committee of the North Coastal Consortium for Special Education
 - 5. Appointment of representative to the City of Encinitas School District Liaison Committee
 - 6. Establish dates, time and place of Regular Meetings of the Governing Board
- E. Approval of agenda for December 14, 2017
All items are action unless labeled information

- F. Approve minutes from the regular meeting of November 9, 2017 **A**

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 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 present 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 twenty 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

Unless members of the Board request specific items to be discussed or pulled from the Consent Calendar, the items are approved at one time by the Governing Board.

- A. Approval of Current Business Items:
1. Purchase Orders
 2. Commercial Warrants #14-327378 to #14-338879 \$136,072 **B**
 3. Payroll Warrants, November, 2017, \$635,941
- B. Enrollment report as of 12/01/17 **C**
- C. Removal of items from Consent Calendar
- D. Approval of Consent Calendar

IV. BUSINESS AND FINANCE

- A. Approve budget changes through 10/31/17 **D**
- B. Authorize District Certification of First Interim Budget State Report for period ending October 31, 2017 **E**

V. GENERAL FUNCTIONS

- B. Consider request from employee 344226 for an extended medical leave of absence through February of 2019. **F**

VI. VI. FACILITIES

A. Bond Implementation Update (***Information***)

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– Government Code Section 54957.6

B. Public Employment Evaluation
Position: Superintendent

IX. REPORT FROM CLOSED SESSION (If applicable)

X. ADJOURNMENT OF MEETING

MINUTES
REGULAR MINUTES OF NOVEMBER 9, 2017

The regular meeting of the Governing Board of the Cardiff School District was held on Thursday, November 9, 2017 at the Cardiff School, 1888 Montgomery Avenue, Cardiff-by-the-Sea, California. President Whitehouse called the meeting to order at 5:02 p.m. and led Trustees and visitors in the pledge of allegiance.

Members present: Clark, Orr, Randall, Ross, Whitehouse

Members absent: None

Administrators
present: Vinson, Parker, Scheftner

Visitors: Trish d'Entremont, CETA
Adam Sweet, SEA
Daniel Littrell
Tiana Hejduck
George Hejduck
Kathleen Schneiderman
Gary Schneiderman
Linda Aiken

The agenda for October 12, 2017 was approved as presented.

MOTION: Clark
SECOND: Orr
AYES: Clark, Orr, Randall, Ross, Whitehouse
NOES: 0
ABSENT: 0

The minutes from the regular meeting of October 12, 2017 were approved as written.

MOTION: Orr
SECOND: Randall
AYES: Clark, Orr, Randall, Ross, Whitehouse
NOES: 0
ABSENT: 0

Trustees heard comments related to the Measure GG facilities project.

Hearing Session:

- Trish d'Entremont reported teachers are busy preparing report cards.

Exhibit A

Hearing Session continued:

- Adam Sweet reported that this year's Boo-by-the-Sea netted \$52,000. There's a holiday movie night planned for December 8th at Ada Harris School.
- Principal Scheftner reported that Ada Harris joined Cardiff for the walk/bike to school event on November 1st. The band program has a director in place. She is getting the students ready to participate in the Holiday Parade on December 2nd. The fifth graders have started an after school technology club.
- Principal Parker reported teachers are preparing for conferences next week. The third graders are also marching in the Holiday Parade.
- Superintendent Vinson invited Trustees to attend the Legislation Action Network (LAN) meeting on November 17 at the San Dieguito Union High School District from 9:30 – 11:00 a.m. A resolution in support of opposing youth access to marijuana, which was brought before the Board during public comment in October, was acknowledged. After discussion, the item was determined not to be agendized at this time.

The consent calendar was approved as presented.

MOTION: Orr
SECOND: Randall
AYES: Clark, Orr, Randall, Ross, Whitehouse
NOES: 0
ABSENT: 0

Resolution 17-18-04 regarding State Education Protection Account (EPA) funds for 2016-17, was approved.

MOTION: Randall
SECOND: Orr
AYES: Clark, Orr, Randall, Ross, Whitehouse
NOES: 0
ABSENT: 0

Julie Parker presented an overview of the four Local Indicators for the California School Dashboard.

Julie Parker reported the annual assessment of nutrition and physical activity programs and policies as conducted by the District Wellness Committee.

The October manual maintenance policy revisions were approved.

MOTION: Clark

SECOND: Ross

AYES: Clark, Orr, Randall, Ross, Whitehouse

NOES: 0

ABSENT: 0

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:35 p.m. The meeting was reconvened at 7:00 p.m. President Whitehouse reported that no action was taken during the closed session. There being no other business to come before the Board, the meeting was adjourned at 7:00p.m.

Respectfully submitted,

Siena Randall, Clerk

Jill Vinson, Superintendent

NOVEMBER 2017 PO LISTING

PO	Date	SUPPLIER	Fund	Resource	Goal	Function	Object	Site	DESCRIPTION	Inv Amount
INSTRUCTIONAL SUPPLIES										
1749	11/1/17	BENCHMARK EDUCATION	0100	0000000	1110	1000	4300000	111	Instructional Supplies	26183.25
1959	11/15/17	EVERYTHING MEDICAL	0100	0000000	0000	3140	4300000	222	Health Supplies	44.16
	11/7/17	HOME DEPOT CREDIT SERVICES	0100	0000000	0000	3140	4300000	222	Health Supplies	210.66
	11/30/17	MATTHEW JEWELL	0100	0000000	1110	1000	4300000	111	Instructional Supplies	67.28
	11/1/17	MELINDA TREES	0100	0000000	1110	1000	4300000	111	Instructional Supplies	53.98
1958	11/1/17	MOORE MEDICAL, LLC	0100	0000000	0000	3140	4300000	222	Health Supplies	56.94
1949	11/1/17	OFFICE DEPOT	0100	0000000	1110	1000	4300000	111	Instructional Supplies	85.68
1979	11/17/17	OFFICE DEPOT	0100	0000000	1110	1000	4300000	222	Instructional Supplies	147.95
1979	11/28/17	OFFICE DEPOT	0100	0000000	1110	1000	4300000	222	Instructional Supplies	21.22
1966	11/7/17	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	173.96
1697	11/13/17	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	168.09
1967	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	200.69
	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	29.51
1968	11/22/17	SYNCB/AMAZON	0100	0000000	0000	3140	4300000	000	Health Supplies	33.13
1971	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	21.11
1972	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	66.00
1944	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	000	Instructional Supplies	-239.78
1981	11/22/17	SYNCB/AMAZON	0100	0000000	0000	3140	4300000	222	Health Supplies	53.38
1982	11/22/17	SYNCB/AMAZON	0100	0000000	0000	3140	4300000	222	Health Supplies	13.73
1955	11/22/17	SYNCB/AMAZON	0100	0000000	0000	3140	4300000	222	Health Supplies	38.00
1944	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	000	Instructional Supplies	260.82
1968	11/22/17	SYNCB/AMAZON	0100	0000000	0000	3140	4300000	000	Health Supplies	7.72
1986	11/30/17	THE BULK BOOK STORE	0100	0000000	1110	1000	4300000	111	Instructional Supplies	389.25
	11/7/17	JACKIE MUSIL	0100	0000068	1110	1000	4300005	222	Instructional Supplies	103.40
1969	11/13/17	RASIX COMPUTER CENTER, INC.	0100	0000000	0000	2420	4300005	111	Tech Supplies	2632.33
	11/15/17	STEPHEN CASMAR	0100	0000068	1110	1000	4300005	111	Instructional Supplies	47.91
1973	11/22/17	SYNCB/AMAZON	0100	0000068	1110	1000	4300005	222	Instructional Supplies	76.04
1945	11/22/17	SYNCB/AMAZON	0100	0000068	1110	1000	4300005	222	Instructional Supplies	37.77
1980	11/28/17	TROXELL COMMUNICATIONS	0100	0000068	1110	1000	4300005	111	Instructional Supplies	413.49
1952	11/22/17	SYNCB/AMAZON	0100	0000000	1110	1000	4300006	222	Instructional Supplies	21.63
1885	11/22/17	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	111	Library Supplies	31.16
1927	11/22/17	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	222	Library Supplies	23.19
1926	11/22/17	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	111	Library Supplies	12.67
1983	11/17/17	FREE FORM CLAY & SUPPLY	0100	6300000	1110	1000	4300012	000	Instructional Supplies	231.17
										\$ 31,717.49
NON-INSTRUCTIONAL SUPPLIES										
	11/3/17	CONSOLIDATED ELECTRICAL	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	708.24
1672	11/7/17	HOME DEPOT CREDIT SERVICES	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	1111.74
	11/15/17	LEE'S LOCK & SAFE	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	449.46
1970	11/3/17	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	1043.93
1970	11/13/17	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	818.99
1970	11/17/17	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	20.15
1940	11/7/17	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	7200	4300000	000	Office Supplies	77.58
	11/7/17	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	7100	4300000	000	Office Supplies	17.51
1964	11/13/17	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	7200	4300000	000	Office Supplies	172.40
1964	11/13/17	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	7100	4300000	000	Meeting Supplies	79.47
	11/7/17	SHELL	0100	8150000	0000	8110	4300000	000	Automotive Supplies	173.18
1670	11/13/17	SITEONE LANDSCAPE SUPPLY LLC	0100	8150000	0000	8110	4300000	000	Landscape Supplies	724.66
1965	11/22/17	SYNCB/AMAZON	0100	0000000	0000	7100	4300000	000	Office Supplies	30.79
1974	11/22/17	SYNCB/AMAZON	0100	0000000	0000	7100	4300000	000	Office Supplies	64.36
	11/22/17	SYNCB/AMAZON	0100	0000000	0000	7200	4300000	000	Office Supplies	19.45
	11/22/17	SYNCB/AMAZON	0100	0000000	0000	7200	4300000	000	Office Supplies	18.95
1957	11/22/17	SYNCB/AMAZON	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	70.47
										\$ 5,601.33
4000 (SUPPLIES) TOTALS: BALANCE: 240,602 ACCUMULATED BALANCE: 175,039 REMAINING BALANCE: 65,563										
UTILITIES										
1825	11/15/17	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for October	9298.22
1825	11/15/17	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	3965.11
1825	11/15/17	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	88.32
1825	11/15/17	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	36.82
1825	11/15/17	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	282.57
1797	11/7/17	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for October	939.48
1796	11/7/17	SAN DIEGO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for October	2079.06
	11/13/17	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	2003.48
	11/15/17	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	36.10
	11/15/17	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	368.31
	11/17/17	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	19.22
										\$ 19,116.69
SERVICES										
1689	11/1/17	CARE-A-VAN TRANSPORT	0100	0000000	5001	3600	5100000	000	Transportaion	5248.24
1689	11/15/17	CARE-A-VAN TRANSPORT	0100	0000000	5001	3600	5100000	000	Transportaion	4304.40
1689	11/21/17	CARE-A-VAN TRANSPORT	0100	0000000	5001	3600	5100000	000	Transportaion	190.96
1689	11/29/17	CARE-A-VAN TRANSPORT	0100	0000000	5001	3600	5100000	000	Transportaion	4249.60
	11/14/17	ASHLEY SMITHEY, PSYD, LEP	0100	6500000	5770	3120	5200000	000	Conference - Critical Issues	576.02
	11/1/17	NCEPC	0100	0000000	0000	7200	5200000	000	Membership dues	20.50
	11/29/17	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	7200	5200000	000	Conference - CBO Forum	250.00
1809	11/7/17	READY REFRESH BY NESTLE	0100	0000000	0000	8200	5500003	000	Services for October	43.08
1809	11/7/17	READY REFRESH BY NESTLE	0100	0000000	0000	8200	5500003	222	Services for October	78.63
1809	11/7/17	READY REFRESH BY NESTLE	0100	0000000	0000	8200	5500003	111	Services for October	35.55
1779	11/28/17	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	60.00

1779	11/28/17 AMERICAN PEST CONTROL	0100 0000000	0000 8200	5500004	222	Maintenance Services	96.00
	11/17/17 FREDRICKS ELECTRIC, INC.	0100 8150000	0000 8110	5600000	000	Services for September	680.00
1807	11/7/17 PITNEY BOWES GLOBAL	0100 0000000	0000 2700	5600000	222	Lease Payment for Aug-Nov	402.09
1706	11/1/17 TOSHIBA FINANCIAL SERVICES	0100 0000000	1110 1000	5600000	222	Lease Payment for Nov	201.49
1706	11/1/17 TOSHIBA FINANCIAL SERVICES	0100 0000000	1110 1000	5600000	111	Lease Payment for Nov	201.50
1706	11/15/17 TOSHIBA FINANCIAL SERVICES	0100 0000000	0000 7200	5600000	000	Lease Payment for Nov	631.33
	11/8/17 CITY OF ENCINITAS	0100 0000000	0000 7100	5800000	000	Annual Fee	50.00
	11/9/17 DEBRA O'NEILL	0100 0000085	1110 1000	5800000	111	Music Boosters	1338.75
1810	11/14/17 DEPENDABLE NURSING, LLC	0100 6500000	5770 1190	5800000	000	Services for October	3256.00
1810	11/28/17 DEPENDABLE NURSING, LLC	0100 6500000	5770 1190	5800000	000	Services for September	5439.00
1824	11/28/17 DOOR SERVICE & REPAIR INC	0100 8150000	0000 8110	5800000	000	Maintenance Services	1402.00
	11/9/17 EVAN WALSH	0100 0000085	1110 1000	5800000	111	Music Boosters	40.00
	11/7/17 HARRIS SCHOOL SOLUTIONS	0100 0000000	0000 7200	5800000	000	Merchant Fees for Sept	150.00
	11/15/17 HARRIS SCHOOL SOLUTIONS	0100 0000000	0000 7200	5800000	000	Merchant Fees for October	125.00
1937	11/22/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	100.00
1991	11/22/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	2623.87
1989	11/22/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	5110.40
1826	11/22/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	3889.62
1938	11/28/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	252.00
1990	11/28/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	4848.26
1936	11/30/17 J.M.D.LANDSCAPE INC.	0100 0000000	0000 8200	5800000	000	Maintenance Services	2635.50
1899	11/20/17 LEAPS-N-BOUNDS	0100 6500000	5770 1190	5800000	000	Services for October	5120.00
	11/9/17 NAOKO HIRAI	0100 0000085	1110 1000	5800000	111	Music Boosters	40.00
	11/1/17 NVLS PROFESSIONAL SERVICES, LLC	0100 0000000	0000 7200	5800000	000	Professional Services	462.50
	11/30/17 RENEE MULLEN	0100 0000000	0000 7100	5800000	000	Professional Services	400.00
1879	11/9/17 SAN DIEGO OCCUPATIONAL THERAPY	0100 6500000	5770 1190	5800000	000	Services for October	1050.00
	11/15/17 SAN DIEGO REFRIGERATION	0100 0000000	0000 2700	5800000	111	Maintenance Services	150.00
1808	11/15/17 SHRED-IT USA	0100 0000000	0000 7200	5800000	000	Services for October	102.48
	11/15/17 STATE OF CALIFORNIA	0100 0000000	0000 7200	5800000	000	Fingerprinting Services	128.00
	11/3/17 WILKINSON HADLEY KING & CO.	0100 0000000	0000 7191	5800000	000	Audit Services	6410.00
	11/28/17 FAGEN FRIEDMAN & FULFROST, LLP	0100 0000000	0000 7100	5800005	000	Services for October	171.50
	11/28/17 VERIZON WIRELESS	0100 0000000	0000 7200	5900001	000	Nov Statement	54.62
							\$ 62,618.89
5000 (SERVICES) TOTALS: BALANCE: 675,766 ACCUMULATED BALANCE: 400,953 REMAINING BALANCE: 274,813							
BOND EXPENSES							
	11/17/17 BEST BEST & KRIEGER LLP	2109 9010000	0000 8500	6200000	000		958.30

CARDIFF SCHOOL DISTRICT

Enrollment Form

December 1, 2017

	CARDIFF		
	BOYS	GIRLS	
K Bjorstad	<u>9</u>	<u>12</u>	21
K Glass	<u>10</u>	<u>12</u>	22
K McNamara	<u>10</u>	<u>12</u>	22
K Paccione	<u>10</u>	<u>12</u>	22
K Stone	<u>9</u>	<u>12</u>	21
	TOT K		<u>108</u>
1 Easson	<u>9</u>	<u>8</u>	17
1 Kulb/Stuart	<u>9</u>	<u>9</u>	18
1 Miller	<u>11</u>	<u>8</u>	19
1 Rector	<u>10</u>	<u>9</u>	19
1 Sallans	<u>9</u>	<u>9</u>	18
	TOT 1		<u>91</u>
2 Boyesen	<u>10</u>	<u>9</u>	19
2 Kavan	<u>10</u>	<u>11</u>	21
2 Payte	<u>10</u>	<u>9</u>	19
2 Redding	<u>10</u>	<u>12</u>	22
2 Pacetti/Paz	<u>12</u>	<u>10</u>	22
	TOT 2		<u>103</u>
3 Hamilton	<u>13</u>	<u>9</u>	22
3 Douillard	<u>12</u>	<u>9</u>	21
	TOT 3		<u>43</u>
Wilson	<u>0</u>	<u>0</u>	TOT <u>0</u>
Subtotal	<u>173</u>	<u>172</u>	
SCHOOL TOTAL		<u>345</u>	
DISTRICT TOTAL		<u>702</u>	

	ADA HARRIS		
	BOYS	GIRLS	
3 Herrman	<u>10</u>	<u>11</u>	21
3 Switzler	<u>12</u>	<u>10</u>	22
	TOT 3		<u>43</u>
4 Green	<u>11</u>	<u>13</u>	24
4 Mihaly	<u>8</u>	<u>14</u>	22
4 Price	<u>11</u>	<u>13</u>	24
4 Trees	<u>8</u>	<u>9</u>	17
	TOT 4		<u>87</u>
5 Cataldo	<u>12</u>	<u>11</u>	23
5 d'Entremont	<u>10</u>	<u>12</u>	22
5 Ensberg	<u>12</u>	<u>12</u>	24
5 Murray	<u>12</u>	<u>11</u>	23
5 Yant	<u>12</u>	<u>10</u>	22
	TOT 5		<u>114</u>
6 Brice	<u>9</u>	<u>10</u>	19
6 Jewell	<u>9</u>	<u>10</u>	19
6 Nguyen	<u>12</u>	<u>10</u>	22
6 Therriault	<u>12</u>	<u>10</u>	22
6 Tiersma	<u>12</u>	<u>10</u>	22
	TOT 6		<u>104</u>
Clune	<u>5</u>	<u>5</u>	TOT <u>9</u>
Subtotal	<u>177</u>	<u>180</u>	
SCHOOL TOTAL		<u>357</u>	

**Cardiff School District
Cardiff-By-The-Sea, California 92007**

December 14, 2017

ITEM: APPROVE BUDGET CHANGES THROUGH 10/31/2017

BACKGROUND

The Governing Board must approve budget changes through 10/31/2017

CURRENT CONSIDERATIONS

Attached is the listing of the budget changes.

FINANCIAL IMPLICATIONS

The changes are as follow:

Certificated Salaries	Decrease	\$ 62,275
Employee Benefits	Increase	\$ 11,569
Books and Supplies	Increase	\$ 13,600
Other Services	Increase	\$ 38,500
Other Outgo	Increase	\$ 39,000

TOTAL EXPENDITURES		\$ 40,394
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TOTAL REVENUE	Decrease	\$114,899
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Included for your review is the Year to Date Summary that reflects the budget through October 31, 2017 with the budget changes.

RECOMMENDATION

It is recommended that the board approve the budget changes through October 31, 2017.

BUDGET CHANGES THRU 10/31/2017								
	<u>Certiicated Salaries</u>	<u>Classified Salaries</u>	<u>Employee Benefits</u>	<u>Books & Supplies</u>	<u>Other Services</u>	<u>Equipment</u>	<u>Other Outgo</u>	<u>Revenue</u>
Federal Revenue								2,291
State Revenue								(169,528)
Local Revenue								52,338
Band Director	(14,125)							
Step and Column Adjustment	(48,150)							
Healthcare Increase			11,569					
Additional instructional technology supplies				13,600				
Outside professional services					38,500			
Tuition Services							39,000	
TOTAL	(62,275)	0	11,569	13,600	38,500	0	39,000	(114,899)

CARDIFF SCHOOL DISTRICT
2017-2018 YEAR TO DATE SUMMARY

			6/1/2017 BOARD ADOPTED	THRU 10/31 BUDGET CHANGES	THRU 10/31 REVISED
BEGINNING BALANCE			2,914,297		2,565,420
	Restricted				250,259
	TOTAL		2,914,297		2,815,679
REVENUES	Revenue Limit/LCFF Sources		8,130,312	0	8,130,312
	Federal Revenue		199,976	2,291	202,267
	State Revenue		468,122	(169,528)	298,594
	Local Revenue		713,579	52,338	765,917
	TOTAL REVENUE		9,511,989	(114,899)	9,397,090
EXPENDITURES	Certificated Salaries		4,547,684	(62,275)	4,482,409
	Classified Salaries		1,490,896	0	1,490,896
	Employee Benefits		1,660,037	11,569	1,671,606
	Books/Supplies		240,602	13,600	254,202
	Services		675,766	38,500	714,266
	Equipment		0	0	
	Tuition - Special Ed Regional		292,568	39,000	331,568
	Debt Service - Apple Lease A		50,903	0	50,903
	TOTAL EXPENDITURES		8,958,456	40,394	8,995,850
EXCESS/DEFIENCY			553,533		401,240
Contribution to Cafeteria					(40,000)
ENDING BALANCE			3,467,830		3,176,919
	Commitment to Major Maintenance		358,338		359,834
RESERVE	Restricted		115,099		115,099
	Appropriated		352,927		336,781
	Revolving Cash		1,500		1,500
	Economic Uncertainties	4%	358,338		359,834
NET ENDING BALANCE	Budget Assumptions-reserves		2,281,628		2,003,871
			25%		22%

**Cardiff School District
Cardiff-By-The-Sea, California 92007**

December 14, 2017

**ITEM: AUTHORIZE DISTRICT CERTIFICATION OF FRIST INTERIM BUDGET
STATE REPORT FOR PERIOD ENDING OCTOBER 31, 2017**

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, 2017 is provided to the Trustees. The required items include: Fund data for the General Fund provided in the SACS format; average daily attendance report; criteria and standards; projected cash flow; and a multi-year projection.

FINANCIAL IMPLICATIONS

Positive certification of the second 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, 2017

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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 162

Title: Director of Fiscal Services

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).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since 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 (2016-17) annual payment?	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?	X	
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)		
		• Classified? (Section S8B, Line 3)		
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	

2017-18 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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,130,312.00	8,130,312.00	852,666.95	8,130,312.00	0.00	0.0%
2) Federal Revenue		8100-8299	199,976.00	202,267.00	50,287.00	202,267.00	0.00	0.0%
3) Other State Revenue		8300-8599	468,122.00	298,594.00	20,140.00	298,594.00	0.00	0.0%
4) Other Local Revenue		8600-8799	713,579.00	765,917.25	271,160.84	765,917.25	0.00	0.0%
5) TOTAL, REVENUES			9,511,989.00	9,397,090.25	1,194,254.79	9,397,090.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,547,684.00	4,482,409.25	1,252,354.84	4,482,409.25	0.00	0.0%
2) Classified Salaries		2000-2999	1,490,896.00	1,490,896.00	431,252.34	1,490,896.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,660,037.00	1,671,606.04	453,222.50	1,671,606.04	0.00	0.0%
4) Books and Supplies		4000-4999	240,602.00	254,202.00	157,432.58	254,202.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	675,766.00	714,266.00	329,618.22	714,266.00	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	343,471.29	382,471.29	60,879.65	382,471.29	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			8,958,456.29	8,995,850.58	2,684,760.13	8,995,850.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			553,532.71	401,239.67	(1,490,505.34)	401,239.67		
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	40,000.00	0.00	40,000.00	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			0.00	(40,000.00)	0.00	(40,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			553,532.71	361,239.67	(1,490,505.34)	361,239.67		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,815,679.46	2,815,679.46		2,815,679.46	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)			2,815,679.46	2,815,679.46		2,815,679.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815,679.46	2,815,679.46		2,815,679.46		
2) Ending Balance, June 30 (E + F1e)			3,369,212.17	3,176,919.13		3,176,919.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,500.00	1,500.00		1,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	483,913.21	451,880.21		451,880.21		
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	358,338.00	359,834.00		359,834.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	358,338.00	359,834.00		359,834.00		
Unassigned/Unappropriated Amount		9790	2,167,122.96	2,003,870.92		2,003,870.92		

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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	386,643.00	386,643.00	231,984.00	386,643.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	137,790.00	137,790.00	34,530.00	137,790.00	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	53,254.00	53,254.00	(2.19)	53,254.00	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	7,292,966.00	7,292,966.00	357,638.59	7,292,966.00	0.00	0.0%
Unsecured Roll Taxes		8042	230,134.00	230,134.00	227,507.03	230,134.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	970.52	0.00	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			8,100,787.00	8,100,787.00	852,627.95	8,100,787.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	29,525.00	29,525.00	39.00	29,525.00	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			8,130,312.00	8,130,312.00	852,666.95	8,130,312.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	154,530.00	154,530.00	50,287.00	154,530.00	0.00	0.0%
Special Education Discretionary Grants		8182	23,229.00	25,520.00	0.00	25,520.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	22,217.00	22,217.00	0.00	22,217.00	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 (E/B) (F)
Title III, Part A, Immigrant Education 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%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			199,976.00	202,267.00	50,287.00	202,267.00	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	19,606.00	118,227.00	0.00	118,227.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	138,792.00	138,792.00	0.00	138,792.00	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%
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	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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	309,724.00	41,575.00	20,140.00	41,575.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			468,122.00	298,594.00	20,140.00	298,594.00	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 (E/B) (F)
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	20,371.25	20,371.25	20,371.25	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	162,993.00	132,993.00	62,777.53	132,993.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	5,096.75	9,000.00	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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	274,015.00	279,015.00	109,833.31	279,015.00	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	267,571.00	324,538.00	73,082.00	324,538.00	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			713,579.00	765,917.25	271,160.84	765,917.25	0.00	0.0%
TOTAL, REVENUES			9,511,989.00	9,397,090.25	1,194,254.79	9,397,090.25	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,949,007.00	4,040,665.25	1,066,329.27	4,040,665.25	0.00	0.0%
Certificated Pupil Support Salaries		1200	158,232.00	158,232.00	39,198.11	158,232.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	440,445.00	283,512.00	146,827.46	283,512.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,547,684.00	4,482,409.25	1,252,354.84	4,482,409.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	562,045.00	468,622.00	128,947.38	468,622.00	0.00	0.0%
Classified Support Salaries		2200	307,329.00	307,329.00	109,172.29	307,329.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	112,158.00	119,358.00	37,398.26	119,358.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	408,378.00	494,601.00	131,926.18	494,601.00	0.00	0.0%
Other Classified Salaries		2900	100,986.00	100,986.00	23,808.23	100,986.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,490,896.00	1,490,896.00	431,252.34	1,490,896.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	649,704.00	677,078.92	173,804.50	677,078.92	0.00	0.0%
PERS		3201-3202	217,723.00	231,113.00	62,207.27	231,113.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	181,808.00	191,282.18	52,607.72	191,282.18	0.00	0.0%
Health and Welfare Benefits		3401-3402	426,807.00	383,210.04	135,004.59	383,210.04	0.00	0.0%
Unemployment Insurance		3501-3502	3,044.00	3,181.38	825.57	3,181.38	0.00	0.0%
Workers' Compensation		3601-3602	105,144.00	109,933.52	28,772.85	109,933.52	0.00	0.0%
OPEB, Allocated		3701-3702	45,807.00	45,807.00	0.00	45,807.00	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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,660,037.00	1,671,606.04	453,222.50	1,671,606.04	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	240,602.00	254,202.00	157,432.58	254,202.00	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			240,602.00	254,202.00	157,432.58	254,202.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	85,000.00	33,360.29	85,000.00	0.00	0.0%
Travel and Conferences		5200	29,550.00	30,050.00	5,708.14	30,050.00	0.00	0.0%
Dues and Memberships		5300	11,000.00	1,500.00	9,549.96	1,500.00	0.00	0.0%
Insurance		5400-5450	39,007.00	39,007.00	39,879.00	39,007.00	0.00	0.0%
Operations and Housekeeping Services		5500	205,600.00	225,600.00	68,783.15	225,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,970.00	29,970.00	6,175.64	29,970.00	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	335,039.00	277,539.00	158,169.19	277,539.00	0.00	0.0%
Communications		5900	25,600.00	25,600.00	7,992.85	25,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			675,766.00	714,266.00	329,618.22	714,266.00	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 (E/B) (F)
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%
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	292,568.00	331,568.00	9,976.36	331,568.00	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 To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	50,903.29	50,903.29	50,903.29	50,903.29	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,471.29	382,471.29	60,879.65	382,471.29	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			8,958,456.29	8,995,850.58	2,684,760.13	8,995,850.58	0.00	0.0%

2017-18 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 (E/B) (F)
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	40,000.00	0.00	40,000.00	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	40,000.00	0.00	40,000.00	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								
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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(40,000.00)	0.00	(40,000.00)	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 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	8,130,312.00	2.00%	8,292,918.00	2.00%	8,458,777.00
2. Federal Revenues	8100-8299	202,267.00	0.00%	202,267.00	0.00%	202,267.00
3. Other State Revenues	8300-8599	298,594.00	-7.73%	275,521.00	0.00%	275,521.00
4. Other Local Revenues	8600-8799	765,917.25	-26.34%	564,172.00	0.00%	564,172.00
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)		9,397,090.25	-0.66%	9,334,878.00	1.78%	9,500,737.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,482,409.25		4,567,409.25
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				85,000.00		85,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,482,409.25	1.90%	4,567,409.25	1.86%	4,652,409.25
2. Classified Salaries						
a. Base Salaries				1,490,896.00		1,515,896.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				25,000.00		25,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,490,896.00	1.68%	1,515,896.00	1.65%	1,540,896.00
3. Employee Benefits	3000-3999	1,671,606.04	5.00%	1,755,187.00	5.00%	1,842,946.00
4. Books and Supplies	4000-4999	254,202.00	0.51%	255,500.00	0.00%	255,500.00
5. Services and Other Operating Expenditures	5000-5999	714,266.00	1.50%	725,000.00	0.00%	725,000.00
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	382,471.29	7.96%	412,903.00	0.00%	412,903.00
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	40,000.00	0.00%	40,000.00	0.00%	40,000.00
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)		9,035,850.58	2.61%	9,271,895.25	2.13%	9,469,654.25
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		361,239.67		62,982.75		31,082.75
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,815,679.46		3,176,919.13		3,239,901.88
2. Ending Fund Balance (Sum lines C and D1)		3,176,919.13		3,239,901.88		3,270,984.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	451,880.21		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	359,834.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	359,834.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,005,370.92		3,239,901.88		3,270,984.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,176,919.13		3,239,901.88		3,270,984.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
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	359,834.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,005,370.92		3,969,583.67		5,192,675.42
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(729,681.79)		(1,921,690.79)
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)		2,365,204.92		3,239,901.88		3,270,984.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.18%		34.94%		34.54%
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):						
PP						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, 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)		689.66		682.76		681.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,035,850.58		9,271,895.25		9,469,654.25
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)		9,035,850.58		9,271,895.25		9,469,654.25
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)		361,434.02		370,875.81		378,786.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		361,434.02		370,875.81		378,786.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MULTI-YEAR PROJECTION

			2017-2018	2018-2019	2019-2020
BEGINNING BALANCE			2,815,679	3,176,919	3,239,903
REVENUES	Revenue Limit/LCFF Sources		8,130,312	8,292,918	8,458,777
	One Time dollars				
	Federal Revenue		202,267	202,267	202,267
	State Revenue		298,594	268,122	268,122
	Local Revenue		765,917	571,571	571,571
	TOTAL REVENUE		9,397,090	9,334,878	9,500,737
EXPENDITURES	Certificated Salaries		4,482,409	4,567,409	4,652,409
	Classified Salaries		1,490,896	1,515,896	1,540,896
	Employee Benefits		1,671,606	1,755,186	1,842,946
	Books/Supplies		254,202	255,500	255,500
	Services		714,266	725,000	725,000
	Equipment		0	0	0
	Tuition - Special Ed Regional		331,568	300,000	300,000
	Debt Service - Apple Lease A		50,903	50,903	50,903
	Debt Service - Apple Lease B			62,000	62,000
	TOTAL EXPENDITURES		8,995,850	9,231,894	9,429,654
EXCESS/DEFIENCY			401,240	102,984	71,083
ENDING BALANCE			3,216,919	3,279,903	3,310,986
Contributions			(40,000)	(40,000)	(40,000)
			3,176,919	3,239,903	3,270,986
	Commitment to Major Maintenance		359,834	369,276	377,186
RESERVES					
	Restricted		115,099	115,099	115,099
	Appropriated		352,927	352,927	352,927
	Revolving Cash		1,500	1,500	1,500
NET ENDING BALANCE			2,347,559	2,401,101	2,424,274
Property Tax Assumption			3.5%	2.0%	2.0%
EXPENDITURES			8,995,850	9,231,894	9,429,654
20%			1,799,170	1,846,379	1,885,931
25%			2,248,963	2,307,974	2,357,413
STATE MINIMUM RESERVE	(4% of Expenditures & transfers out)		359,834	369,276	377,186

																	Totals up to June
																	30th
12/11/17 13:20																	
Beginning Cash Balance																	
Beginning Balances		July	August	September	October	November	December 15th	December	January	February	March	April	May	June			
		\$ 2,732,759	\$ 2,480,565	\$ 1,972,759	\$ 1,367,419	\$ 1,316,329	\$ 920,236	\$ 2,720,833	\$ 2,821,584	\$ 3,127,107	\$ 2,659,600	\$ 2,024,017	\$ 3,800,524	\$ 3,874,624	\$ 2,732,759		
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter						
Line	8000-8998 Total Cash Inflows - CY Revenues																
1	8000-8099 LCFF Sources																
2	8011 LCFF	\$ 57,996	\$ 57,996	\$ 57,996	\$ 57,996	\$ -	\$ -	\$ -	\$ 23,199	\$ 26,292	\$ 26,292	\$ 26,292	\$ 26,292	\$ 26,292	\$ 386,643		
3	8021-8047 Property Taxes	6,976	112,586	29,437	437,116	225,543	2,657,249	-	933,828	113,961	-	2,398,846	723,641	275,887	7,915,069		
3.1	8012 EPA	-	-	34,530	-	-	-	34,448	-	-	34,448	-	-	34,364	137,790		
3.5	8047 RDA Residual Balance & CRD	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	8096 Charter In Lieu Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4.5	8097 Special Education - Prop Tax Transfer	-	-	39	-	-	-	-	8,075	-	-	7,313	-	14,098	29,525		
5	Multiple Other RL Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6	8000-8099 Subtotal LCFF Sources	64,972	170,582	122,002	495,112	225,543	2,657,249	34,448	965,101	140,254	60,740	2,432,451	749,934	350,641	8,469,027		
7																	
8	8100-8299 Federal Revenues																
9	8181&8182 Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	8110 Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	8285 9068 Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11.1	8290 3010&25 Title I - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11.2	8290 4035 Title II - Fed Cash Mgmt System	-	-	-	-	-	-	5,554	-	-	5,554	-	-	5,554	16,663		
11.3	8290 4201&03 Title III - Fed Cash Mgmt System	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Multiple Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13	8100-8299 Subtotal Federal Revenues	-	-	-	-	-	-	5,554	-	-	5,554	-	-	5,554	16,663		
14																	
15	8300-8599 Other State Revenues																
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17	Multiple OTHER PA Recompulations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18	8550 1718 One-time Discretionary	-	-	-	-	-	-	32,874	-	-	-	32,874	-	-	-		
19	8550 Mandate Block Grant	-	-	-	-	19,606	-	-	-	-	-	-	-	-	19,606		
23	8560 Lottery	30,961	-	-	(30,961)	-	-	-	34,698	-	-	34,698	-	-	69,396		
26	8590 Educator Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	Multiple Other State	-	-	9,987	-	27,875	-	27,875	27,875	27,875	27,875	27,875	27,875	27,875	232,988		
28	8300-8599 Subtotal Other State Revenues	30,961	-	9,987	(30,961)	47,481	-	60,749	62,573	27,875	27,875	95,447	60,749	27,875	420,611		
29																	
30	8600-8799 Other Local Revenues																
31	8782 9025 ROP - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
32	8677 9065 ASES - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
33	8792 SPED PA Special Education - Pass Through	12,933	12,937	23,928	23,284	24,081	24,081	-	24,081	24,081	24,081	24,081	24,081	24,081	265,733		
34	Multiple Other Local	20,045	27,456	33,504	117,074	49,271	-	-	52,274	99,088	17,175	22,321	23,618	51,940	513,766		
35	8600-8799 Subtotal Other Local Revenues	32,978	40,393	57,432	140,358	73,352	24,081	-	76,355	123,169	41,256	46,403	47,700	76,022	779,499		
36																	
37	8900-8998 Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
38																	
39	8000-8998 Total Cash Inflows - CY Revenues	\$ 128,911	\$ 210,975	\$ 189,421	\$ 604,508	\$ 346,377	\$ 2,681,330	\$ 100,751	\$ 1,104,029	\$ 291,298	\$ 135,426	\$ 2,574,300	\$ 858,382	\$ 460,092	\$ 9,685,800		
40																	
41	1000-7998 Cash Outflows - CY Expenditures																
42	1000-3999 Salaries & Benefits																
43	1000-1999 Certificated	\$ 69,781	\$ 395,152	\$ 389,789	\$ 397,633	\$ 411,164	\$ 410,318	\$ -	\$ 405,728	\$ 414,356	\$ 407,642	\$ 417,391	\$ 410,941	\$ 429,515	\$ 4,559,409		
44	2000-2999 Civilian	56,445	76,881	154,484	139,455	128,911	135,035	-	140,746	125,114	143,984	130,786	149,142	129,114	1,508,617		
45	3000-3999 Benefits	17,430	129,593	166,127	139,079	148,051	150,023	-	150,299	147,960	150,583	149,917	151,731	159,701	1,660,495		
46	1000-3999 Subtotal Salaries & Benefits	143,656	601,636	710,400	676,167	686,127	695,376	-	696,773	687,429	702,209	698,094	711,814	718,840	7,728,521		
47																	
48	4000-7998 Other Expenditures																
49	4000-4999 Supplies	\$ 23,504	\$ 67,253	\$ 23,201	\$ 43,474	\$ 14,032	\$ 10,910	\$ -	\$ 15,857	\$ 15,907	\$ 11,025	\$ 12,311	\$ 12,214	\$ 29,204	\$ 278,894		
50	5000-5999 Utilities	156	22,647	20,268	25,712	14,082	17,617	-	12,911	25,712	12,742	16,317	11,741	32,142	203,362		
51	6000-6999 Capital	82,047	61,940	54,011	62,493	27,001	39,577	-	35,082	39,577	33,053	60,042	29,355	75,480	501,171		
52	7000-7999 Pass Through Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
53	7000-7998 Transfers Out, Other Uses & Outgo	50,903	4,400	3,021	2,555	1,156	123,253	-	37,883	6,188	11,170	11,028	19,175	129,642	400,376		
54	4000-7998 Subtotal Other Expenditures	156,610	156,245	100,505	134,234	56,342	185,357	-	101,733	71,375	68,801	99,698	72,469	266,468	1,469,838		
55																	
56	1000-7998 Total Cash Outflows - CY Expenditures	\$ 300,266	\$ 757,881	\$ 810,905	\$ 810,401	\$ 742,469	\$ 880,734	\$ -	\$ 798,506	\$ 758,804	\$ 771,009	\$ 797,793	\$ 784,282	\$ 985,309	\$ 9,198,360		
57																	

Cardiff Elementary		2017-18 General Fund Cashflows														Actuals to end of the month of: 10/31/2017		2017 Adopted Budget	
68007 AL																			
12/11/17 13:20		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th			
58	9111-9499 Assets (Excluding 9110 Cash)																		
59	9111-9199 Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
60	9200-9299 Receivables (Excl. deferrals listed below)	18,295	20,261	997	-	64,579	-	-	-	-	-	-	-	-	-	85,837			
61	9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
64	9200-9299 Receivables - Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
65	9300-9319 Temporary Loans / Due From					173,523	-	-	-	-	-	-	-	-	-	173,523			
66	9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
67																			
68	9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 18,295	\$ 20,261	\$ 997	\$ -	\$ 238,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,360			
69																			
70	9500-9659 Current Liabilities																		
71	9500-9599 Payables	\$ 144,141	\$ (96,193)	\$ (26,859)	\$ (280)	\$ 19,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (103,582)			
72	9650-9659 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
73																			
74	9500-9659 Change in Current Liabilities	\$ 144,141	\$ (96,193)	\$ (26,859)	\$ (280)	\$ 19,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (103,582)			
75																			
76	Multiple Other Activity																		
77	9793 Audit Adjustments		\$ (4,884)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,884)			
78	9795 Other Restatements																		
79	7999 Expense Suspense		(20,727)	3,444	9,910	(18,126)	-	-	-	-	-	-	-	-	-	(25,499)			
80	8999 Revenue Suspense		2,178	6,286	(2,339)	139,234	-	-	-	-	-	-	-	-	-	145,359			
81	9910 Payroll Suspense		18,525	55,232	8,853	(937)	-	-	-	-	-	-	-	-	-	81,674			
82	Treasury Reconciling Items															-			
83																			
84	Multiple Total Other Activity		\$ (4,908)	\$ 64,962	\$ 16,424	\$ 120,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,649			
85																			
86	Ending Balance WITHOUT Borrowing		\$ 2,480,565	\$ 1,972,759	\$ 1,367,419	\$ 1,539,548	\$ 1,143,456	\$ 2,944,053	\$ 3,044,804	\$ 3,350,327	\$ 2,882,820	\$ 2,247,236	\$ 4,023,744	\$ 4,097,843	\$ 3,572,627	\$ 3,572,627			
87																			
89	Multiple Borrowing Activity																		
90	9640 TRAN / TTF Principal Amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
91	8660 TRAN / TTF Premium		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
92	5800 TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
93	9135 & 9640 TRAN / TTF Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
94	9600-9619 Temporary Loans / Due To					(223,220)										(223,220)			
95	9629-9649 Other Liabilities (Excluding TRANS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
96																			
97	Multiple Total Borrowing Activity	\$ -	\$ -	\$ -	\$ -	\$ (223,220)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (223,220)			
98																			
99	9110 Ending Cash Balance		\$ 2,480,565	\$ 1,972,759	\$ 1,367,419	\$ 1,316,329	\$ 920,236	\$ 2,720,833	\$ 2,821,584	\$ 3,127,107	\$ 2,659,600	\$ 2,024,017	\$ 3,800,524	\$ 3,874,624	\$ 3,349,407	\$ 3,349,407			