

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

REGULAR MEETING OF THE GOVERNING BOARD
AGENDA

THURSDAY, MARCH 9, 2023

5:00 PM PUBLIC MEETING

ADA HARRIS SCHOOL AUDITORIUM • 1508 WINDSOR ROAD • 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. Approve Agenda for March 9, 2023
(All items are action unless labeled information.)
- E. Approve [Minutes](#) from the Regular Meeting of February 9, 2023
- F. Approve [Minutes](#) from the Special Meeting of February 28, 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; [February 2023](#)
 - 2. Commercial Warrants #14-979850 to #14-988457; \$177,766.45
 - 3. Payroll Warrants February 2023; \$755,548.31
- B. Approve [Enrollment Report](#) as of March 6, 2023
- C. Approve [Personnel Report](#) for March 9, 2023
- D. Removal of Items from Consent Calendar
- E. Approve Consent Calendar

IV. BUSINESS & FINANCE

- A. Approve [Budget Changes through January 31, 2023](#)
- B. Authorize District Certification of the [Second Period Interim Report](#) for Period Ending January 31, 2023

V. PERSONNEL

- A. [Catastrophic Leave Bank](#) Withdrawal for Certificated Employee (**Information**)

VI. FUTURE AGENDA ITEMS

VII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- A. Conference with Legal Counsel- Anticipated Litigation-
Significant exposure to litigation pursuant to Government
Code section 54956.9(d)(2): (ONE potential case)
- B. Public Employee Discipline/Dismissal/Release (Government Code Section
54957)
- C. Conference with the District's Labor Negotiator, Jill Vinson, Regarding
Negotiations with Cardiff Elementary Teachers Association- Government Code
Section 54957.6

VIII. RECONVENE TO OPEN SESSION

IX. REPORT FROM CLOSED SESSION

X. ADJOURNMENT OF MEETING

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

MINUTES
REGULAR BOARD MEETING, FEBRUARY 9, 2023

The Regular Board Meeting of the Governing Board of the Cardiff School District was held on Thursday, February 9, 2023, at Ada Harris Elementary School, located at 1508 Windsor Road, Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 5:02 p.m. and led the trustees and visitors in the Pledge of Allegiance.

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

Members Absent: 0

Administrators

Present: Vinson, Giroux, Scheftner

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

MOTION: Swaminathan

SECOND: Orr

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

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

MOTION: Thielman

SECOND: Swaminathan

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The minutes from the Special Meeting of January 31, 2023 were approved as presented.

MOTION: Orr

SECOND: Howard

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

Hearing Session:

- The next ELAC/DELAC Meeting is scheduled for April 13th. At the previous meeting, an overview of the safety plan was reviewed, and academic and site updates were given. The Summative ELPAC test is starting for all English learners in February.

- The School Site Council meeting was on January 23rd and they reviewed and approved the Comprehensive Safety Plan. The next School Site Council meeting will be in May.
- CETA Secretary Trish d'Entremont introduced fellow CETA members, welcomed the new trustees, and respectfully asked the Board to consider the current economic climate and salary comps as they negotiate with CETA.
- The Cardiff SEA reported on a dining out fundraiser at California Pizza Kitchen that evening and three more planned for the spring. The dining out events have raised \$2500 this year so far to support our schools. Planning is underway for the Gala on March 18th at Full Swing Golf. They are looking for donations and community involvement. Also upcoming is the Ice Cream Social on May 6th.
- Principal Scheftner reported that they are excited for the videographer to be on site tomorrow to showcase the amazing things happening in every classroom. Decades Day and Cardiff Way Awards will be on Friday, Feb. 17th. She thanked Ms. Nguyen and Ms. d'Entremont for writing a STEM grant to provide the school with two 3-D printers, which will be used during Invention Convention and throughout the year as an instructional tool. Highlights on campus include student groups practicing vertical learning, grappling and sharing ideas, student goal-setting and check-in meetings with teachers, and class meetings to support social-emotional learning. Digital citizenship lessons are continuing as well.
- Principal Giroux reported that the Kinder students enjoy reading with their book buddies and 1st graders are coding robots and watching them go through mazes. 2nd graders have teamed up with librarian Sue Hagen to find and learn about new books in the library. The current Cardiff Way character trait is Caring for Others and Kindness, and the monthly lessons are focused on being helpful, showing respect, and having empathy for others. The garden is looking beautiful and there will be a community garden clean-up on Saturday from 9-12. The girl scouts will be planting additional passion fruit vines on Monday. Decades Day will be February 17th.
- Trustee Orr congratulated staff and students on the Toy Fair and for the pajama and lego donations. She also mentioned that all the winners of the water district's poster contest were Ada Harris students.
- President Stewart discussed being part of the negotiations and the planning committee for the Spring Open House celebration.
- Superintendent Vinson reported that Kindergarten registration for 2023-24 will begin after spring break, on April 10, 2023. Pop into K is set for April 19th. She thanked the spring celebration committee for their hard work in the planning of the event and the principals for their incredible coordination of the video footage. She also thanked photographer Chipper Hatter for his generous donation of the exterior photograph of the school which will be used on the invitation. Math consultant Mike Fitchett will be coming in to coach grade levels regarding math learning. Ability Awareness Week is upcoming.

The Consent Calendar was approved as presented.

MOTION: Howard

SECOND: Thielman

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The Board unanimously voted for the 2023 CSBA Delegate Assembly Election

MOTION: Orr

SECOND: Howard

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

An Audit Report was presented by Brian Hadley from Wilkinson, Hadley, King, & Co., LLP.

The Board approved and accepted the Annual Audit Report for the school year ending June 30, 2022.

MOTION: Orr

SECOND: Thielman

AYES: Howard, Orr, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The Board acknowledged receipt of information that 15 days of the catastrophic leave bank had been allocated for a certificated employee.

Future agenda items will include the 2nd Interim Report.

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:51 p.m. The meeting reconvened to open session at 8:00 p.m. President Stewart 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 8:01 p.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

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

MINUTES
SPECIAL BOARD MEETING, FEBRUARY 28, 2023

The Special Meeting of the Governing Board of the Cardiff School District was held on Tuesday, February 28, 2023, at Cardiff School, located at 1888 Montgomery Ave., Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 5:05 p.m.

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

Members Absent: None

Administrators

Present: Vinson

The agenda for the February 28, 2023 Special Board meeting was approved as presented.

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

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:08 p.m. The meeting reconvened to open session at 5:55 p.m. President Stewart reported that no action was taken during closed session.

There being no other business to come before the Board, the meeting was adjourned at 8:02 p.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

FEBRUARY 2023 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Inv Amount
INSTRUCTIONAL SUPPLIES										
	2/2/23	CHANGWEN BARDIN	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 795.88
	2/6/23	WILLIAM COWIE	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 143.47
	2/9/23	CASEY PAYTE	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 149.99
4589	2/9/23	ODP	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 731.35
4559	2/13/23	LITERABLY INC	0100	7425000	1110	1000	4300000	222	Instructional Supplies	\$ 3,501.61
4574	2/16/23	FREE FORM CLAY & SUPPLY	0100	1100000	1110	1000	4300000	111	Instructional Supplies	\$ 200.43
4573	2/16/23	S.W. SCHOOL SUPPLY	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 64.65
4602	2/16/23	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 17.74
4602	2/16/23	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 128.87
4546	2/16/23	SYNCB/AMAZON	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 44.33
	2/16/23	WILLIAM COWIE	0100	1100000	1110	1000	4300000	222	Instructional Supplies	\$ 166.17
4602	2/21/23	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 880.24
	2/24/23	MISSION FEDERAL	0100	6500000	5760	1120	4300000	111	SPED Instructional Supplies	\$ 73.18
	2/24/23	MISSION FEDERAL	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 481.32
4586	2/9/23	HOWARD TECHNOLOGY SOLUTIONS	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 1,982.60
4588	2/9/23	RASIX COMPUTER CENTER, INC.	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 4,567.68
4580	2/13/23	AREY JONES EDUCATIONAL SOLUTIONS	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 1,120.60
	2/24/23	AREY JONES EDUCATIONAL SOLUTIONS	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 581.85
	2/24/23	MISSION FEDERAL	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 200.41

\$ 15,832.37

NON-INSTRUCTIONAL SUPPLIES										
4369	2/2/23	SITEONE LANDSCAPE SUPPLY LLC	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 36.97
4354	2/6/23	HOME DEPOT CREDIT SERVICES	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 656.67
4579	2/6/23	ODP	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 70.40
4369	2/6/23	SITEONE LANDSCAPE SUPPLY LLC	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 186.63
4598	2/13/23	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 533.98
4366	2/13/23	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	111	Services for January	\$ 83.48
4366	2/13/23	READY REFRESH BY NESTLE	0100	0000000	0000	7200	4300000	000	Services for January	\$ 43.76
4366	2/13/23	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	222	Services for January	\$ 120.00
4598	2/16/23	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 757.38
4562	2/16/23	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Office Supplies	\$ 334.60
	2/21/23	DOCUMENT TRACKING SERVICES	0100	0000000	0000	7200	4300000	000	Professional Services	\$ 395.00
	2/24/23	MISSION FEDERAL	0100	0000000	0000	7100	4300000	000	Office Supplies	\$ 3,081.15
	2/24/23	MISSION FEDERAL	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 238.75

\$ 6,538.77

4000 (SUPPLIES) TOTALS: BALANCE: 402,315 ACCUMULATED BALANCE: 290,517 REMAINING BALANCE: 111,797

UTILITIES										
4344	2/2/23	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for January	\$ 682.61
4344	2/2/23	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for January	\$ 682.61
4355	2/2/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for December	\$ 3,388.85
4355	2/2/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for December	\$ 58.04
	2/2/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 491.01
	2/2/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 144.02
	2/2/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 144.02
	2/2/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 491.01
4355	2/9/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for December	\$ 741.51
4355	2/9/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for December	\$ 572.33
4355	2/9/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for December	\$ 812.27
4355	2/9/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for January	\$ 506.92
4355	2/16/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for December	\$ 741.51
4355	2/16/23	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for December	\$ 100.91
	2/16/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	\$ 321.93
	2/16/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	\$ 51.41
	2/16/23	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	\$ 766.86
4378	2/16/23	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for January	\$ 2,872.12
4378	2/21/23	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for January	\$ 9,969.49
4378	2/21/23	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for January	\$ 6,845.77

\$ 30,385.20

SERVICES										
	2/2/23	CONNOR BAGHERI	0100	0000000	1110	1000	5800000	000	Music Boosters	\$ 765.00
	2/2/23	COORDT EDUCATIONAL SERVICES	0100	6500000	5760	3120	5800000	000	Services for January	\$ 4,875.00
	2/2/23	LILIAN SPOCK	0100	0000000	1110	1000	5800000	000	Music Boosters	\$ 393.75
	2/2/23	VILLANI EDUCATIONAL SUPPORT SERVICES	0100	6500000	5760	3120	5800000	000	Services for January	\$ 2,451.00
	2/2/23	VIRGINIA LENAC	0100	7425000	1110	1000	5800000	000	Services for January	\$ 3,500.00
4429	2/6/23	EVERDRIVEN TECHNOLOGIES	0100	0000000	0000	3600	5100000	000	Transportation	\$ 9,779.85

4346	2/6/23	MISSION LINEN & UNIFORM	0100	0000000	0000	8110	5600000	000	Services for January	\$	359.12
4395	2/6/23	SOUTHCOAST HEATING & A/C	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$	295.00
4394	2/6/23	STERICYCLE	0100	0000000	0000	7200	5800000	000	Services for January	\$	124.26
4452	2/9/23	TRANE U.S. INC.	0100	0000000	0000	8110	5600000	000	Maintenance Services	\$	983.19
4597	2/9/23	LYNN FLESchUTZ	0100	0000000	0000	7100	5800000	000	Professional Services	\$	200.00
4392	2/9/23	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for September	\$	8,099.75
4392	2/9/23	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for January	\$	5,836.25
4392	2/9/23	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for January	\$	5,967.75
4392	2/9/23	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for January	\$	663.75
4474	2/13/23	COASTAL SPEECH THERAPY	0100	6500000	5760	1190	5800000	000	Services for January	\$	6,299.88
	2/13/23	HARRIS SCHOOL SOLUTIONS	0100	0000000	0000	2420	5800000	000	Merchant Fees for January	\$	21.25
4320	2/16/23	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	\$	60.00
4320	2/16/23	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	\$	96.00
4426	2/16/23	J.M.D. LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	5,544.00
	2/21/23	JAMES CONOR DOLAN	0100	0000000	0000	7200	5800000	000	Maintenance Services	\$	200.00
4395	2/21/23	SOUTHCOAST HEATING & A/C	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$	589.71
4395	2/21/23	SOUTHCOAST HEATING & A/C	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$	2,206.41
4334	2/23/23	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	2700	5600000	111	Lease Payment March	\$	294.43
4334	2/23/23	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	2700	5600000	222	Lease Payment March	\$	294.43
4334	2/23/23	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	7200	5600000	000	Lease Payment March	\$	294.41
4299	2/23/23	ADT COMMERCIAL LLC	0100	0000000	0000	2700	5800000	111	Maintenance Services	\$	690.00
4605	2/23/23	CURRICULUM ASSOCIATES	0100	3213000	1110	1000	5800000	000	Annual Subscription	\$	2,000.00
	2/24/23	MISSION FEDERAL	0100	0000000	0000	7100	5200000	000	Conference - Travel	\$	882.96
	2/24/23	MISSION FEDERAL	0100	0000000	0000	7200	5200000	000	Conference - Travel	\$	157.96
	2/24/23	MISSION FEDERAL	0100	6266000	1110	1000	5200000	000	Conference - CUE	\$	778.00
	2/24/23	MISSION FEDERAL	0100	0000000	0000	2700	5200000	111	Conference - World of Work	\$	750.00
	2/24/23	MISSION FEDERAL	0100	0000000	0000	2700	5200000	222	Conference - World of Work	\$	750.00
	2/24/23	MISSION FEDERAL	0100	0000000	0000	8110	5600000	000	Maintenance Supplies	\$	707.31
	2/24/23	ATKINSON ANDELSON LOYA	0100	0000000	0000	7100	5800005	000	Services for January	\$	3,346.88
	2/24/23	MISSION FEDERAL	0100	0000000	0000	7200	5900001	000	Verizon - January Statement	\$	105.24

5000 (SERVICES) TOTALS: BALANCE: 1,190,768 ACCUMULATED BALANCE: 853,526 REMAINING BALANCE: 337,241

FUND 4000 - CAPITAL FACILITIES

4447	2/2/23	TWINING CONSULTING	4000	0000000	0000	8500	6200000	000	Professional Services	\$	900.00
4529	2/2/23	STANDARD ELECTRONICS	4000	0000000	0000	8500	6200000	000	Professional Services	\$	1,082.00
4343	2/6/23	BLUE COAST CONSULTING	4000	0000000	0000	8500	6200000	000	Professional Services	\$	770.00
4560	2/13/23	STAGE DROP	4000	0000000	0000	8500	6200000	000	Facility Supplies	\$	1,237.28
4496	2/21/23	STUDIO E ARCHITECTS	4000	0000000	0000	8500	6200000	000	Professional Services	\$	11,469.50
4447	2/23/23	TWINING CONSULTING	4000	0000000	0000	8500	6200000	000	Professional Services	\$	120.00

CARDIFF

K	Glass	<u>22</u>		
K	McNamara	<u>22</u>		
K	Sallans	<u>21</u>		
K	Stone	<u>20</u>		
			TOT K	<u>85</u>
1	Douil/Dueh	<u>22</u>		
1	Easson	<u>21</u>		
1	Rector	<u>21</u>		
1	Stuart	<u>22</u>		
			TOT 1	<u>86</u>
2	Boyesen	<u>22</u>		
2	Kavan	<u>22</u>		
2	Payte	<u>23</u>		
2	Redding	<u>23</u>		
2	Pacetti/Paz	<u>23</u>		
			TOT 2	<u>113</u>
	Wilson	<u>0</u>	TOT	<u>284</u>
		Subtotal	<u>284</u>	

ADA HARRIS

3	Herrman	<u>18</u>		
3	Milliken	<u>21</u>		
3	Murray	<u>21</u>		
3	Switzler	<u>20</u>		
			TOT 3	<u>80</u>
4	Brice	<u>18</u>		
4	Green	<u>24</u>		
4	Mihaly	<u>23</u>		
4	Trees/Cope	<u>21</u>		
			TOT 4	<u>86</u>
5	d'Entremont	<u>22</u>		
5	Ensberg	<u>25</u>		
5	Price	<u>25</u>		
5	Yant	<u>25</u>		
			TOT 6	<u>97</u>
6	Jewell	<u>21</u>		
6	Nguyen	<u>22</u>		
6	Therriault	<u>17</u>		
6	Tiersma	<u>20</u>		
			TOT 6	<u>80</u>
	Velit	<u>14</u>	TOT	<u>14</u>
		Subtotal	<u>357</u>	

DISTRICT TOTAL 641

Personnel Report - March 9, 2023

Lynn Chenard	Instructional Aide I / Noon Duty Aide	New Hire	2/27/2023
Andrea Halford	Nutrition Services Manager	Promotion	3/1/2023
Yezenia Hernandez	Instructional Aide I / Noon Duty Aide	New Hire	3/6/2023

**Cardiff School District
Cardiff-by-the-Sea, California 92007
March 9, 2023**

ITEM: APPROVE BUDGET CHANGES THROUGH JANUARY 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 reports for the Governing Board to review.

CURRENT CONSIDERATIONS

Attached is the listing of the budget changes.

FINANCIAL IMPLICATIONS

The changes are as follow:

Books/Supplies	Decrease	\$11,150
Services	Increase	\$7,718

TOTAL EXPENDITURES	DECREASE	\$3,432
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Included for your review is the year to date summary that reflects the budget through January 31, 2023 with the budget changes.

RECOMMENDATION

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

BUDGET CHANGES THRU 1/31/2023

	<u>Certificated 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>
Site Operating Supplies				-\$11,150				
District Liability & Property Coverage					\$7,718			
TOTAL	\$0	\$0	\$0	-\$11,150	\$7,718	\$0	\$0	\$0

Cardiff School District
Cardiff-By-The-Sea, California 92007
March 3, 2023

ITEM: AUTHORIZE DISTRICT CERTIFICATION OF SECOND INTERIM
BUDGET STATE REPORT FOR PERIOD ENDING JANUARY 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 January 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 Second Interim Report.

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2022-23

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Courtney Jasper Telephone: 760-632-5890
Title: CBO 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 first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than 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 first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2022-23

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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 (2021-22) 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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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)	583.07	583.07	594.87	583.07	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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	583.07	583.07	594.87	583.07	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
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)	583.07	583.07	594.87	583.07	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**CARDIFF SCHOOL DISTRICT
2022-2023 YEAR TO DATE SUMMARY**

		6/16/2022 BOARD ADOPTED	THRU 10/31/2022 BUDGET CHANGES	THRU 10/31/2022 REVISED	THRU 1/31/2023 BUDGET CHANGES	THRU 1/31/2023 REVISED
BEGINNING BALANCE		1,745,801		1,745,801		1,745,801
REVENUES	Revenue Limit/LCFF Sources	10,667,452	7,165	10,674,617		10,674,617
	Federal Revenue	397,687	76,373	474,060		474,060
	State Revenue	943,379	112,502	1,055,881		1,055,881
	Local Revenue	676,612	14,693	691,305		691,305
	TOTAL REVENUE	12,685,130	210,733	12,895,863		12,895,863
EXPENDITURES	Certificated Salaries	5,469,416	63,493	5,532,909		5,532,909
	Classified Salaries	1,862,295		1,862,295		1,862,295
	Employee Benefits	3,103,652	36,178	3,139,830		3,139,830
	Books/Supplies	418,465	(5,000)	413,465	(11,150)	402,315
	Services	1,168,050	15,000	1,183,050	7,718	1,190,768
	Equipment/Capital Outlay	0	69,500	69,500		69,500
	Tuition - Special Ed Regional	195,000	(20,000)	175,000		175,000
	Debt Service	158,577	221,861	380,438		380,438
	TOTAL EXPENDITURES	12,375,455	381,032	12,756,487		12,753,055
EXCESS/DEFIENCY		309,675		139,376		142,808
Contributions	FUND 4000	(155,000)		(65,000)		(69,000)
NET EXCESS/DEFIENCY		154,675		74,376		73,808
ENDING BALANCE		1,900,476		1,820,177		1,819,609
RESERVES	Restricted Monies	707,963		860,836		860,836
	Revolving Cash	1,500		1,500		1,500
NET ENDING BALANCE		1,191,013		957,841		957,273
	<i>Budget Assumptions-Reserves</i>	15.81%		15.00%		15.00%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,667,452.00	10,674,617.28	6,259,027.03	10,674,617.28	0.00	0.0%
2) Federal Revenue		8100-8299	397,687.00	474,059.48	7,236.00	474,059.48	0.00	0.0%
3) Other State Revenue		8300-8599	943,379.00	1,055,881.30	259,951.35	1,055,881.30	0.00	0.0%
4) Other Local Revenue		8600-8799	676,612.00	691,305.00	557,509.86	691,305.00	0.00	0.0%
5) TOTAL, REVENUES			12,685,130.00	12,895,863.06	7,083,724.24	12,895,863.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,469,416.30	5,532,908.95	2,927,599.57	5,532,908.95	0.00	0.0%
2) Classified Salaries		2000-2999	1,862,295.28	1,862,295.28	1,058,832.66	1,862,295.28	0.00	0.0%
3) Employee Benefits		3000-3999	3,103,651.69	3,139,829.54	1,233,312.35	3,139,829.54	0.00	0.0%
4) Books and Supplies		4000-4999	418,465.00	402,315.00	270,568.78	402,315.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,168,050.00	1,190,767.50	757,887.73	1,190,767.50	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	69,500.00	113,909.68	69,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	353,577.00	555,438.25	206,075.50	555,438.25	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			12,375,455.27	12,753,054.52	6,568,186.27	12,753,054.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			309,674.73	142,808.54	515,537.97	142,808.54		
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	155,000.00	65,000.00	0.00	65,000.00	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			(155,000.00)	(65,000.00)	0.00	(65,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,674.73	77,808.54	515,537.97	77,808.54		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,745,801.08	1,745,801.08		1,745,801.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,801.08	1,745,801.08		1,745,801.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,801.08	1,745,801.08		1,745,801.08		
2) Ending Balance, June 30 (E + F1e)			1,900,475.81	1,823,609.62		1,823,609.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	707,963.28	860,836.28		860,836.28		
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	1,192,512.53	962,773.34		962,773.34		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	386,644.00	386,644.00	255,183.00	386,644.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	116,614.00	123,150.00	61,575.00	123,150.00	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	26,867.86	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	9,839,885.00	9,839,885.00	5,607,484.61	9,839,885.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,000.00	250,000.00	321,766.96	250,000.00	0.00	0.0%
Prior Years' Taxes		8043	2,500.00	2,500.00	(13,850.40)	2,500.00	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			10,648,643.00	10,655,179.00	6,259,027.03	10,655,179.00	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	43,809.00	44,438.28	0.00	44,438.28	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			10,667,452.00	10,674,617.28	6,259,027.03	10,674,617.28	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	91,543.00	124,649.00	0.00	124,649.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,905.00	36,438.98	7,236.00	36,438.98	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	60,000.00	73,232.50	0.00	73,232.50	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	236,239.00	239,739.00	0.00	239,739.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			397,687.00	474,059.48	7,236.00	474,059.48	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	20,139.00	20,139.00	20,372.00	20,139.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	132,940.00	132,940.00	48,411.35	132,940.00	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%

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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	790,300.00	902,802.30	191,168.00	902,802.30	0.00	0.0%
TOTAL, OTHER STATE REVENUE			943,379.00	1,055,881.30	259,951.35	1,055,881.30	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	80,000.00	80,000.00	47,050.50	80,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	9,150.88	25,000.00	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%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	120,000.00	120,000.00	246,441.48	120,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	451,612.00	466,305.00	254,867.00	466,305.00	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			676,612.00	691,305.00	557,509.86	691,305.00	0.00	0.0%
TOTAL, REVENUES			12,685,130.00	12,895,863.06	7,083,724.24	12,895,863.06	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,728,510.30	4,792,002.95	2,500,883.10	4,792,002.95	0.00	0.0%
Certificated Pupil Support Salaries		1200	222,212.00	222,212.00	109,939.97	222,212.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	518,694.00	518,694.00	316,776.50	518,694.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,469,416.30	5,532,908.95	2,927,599.57	5,532,908.95	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	709,099.28	709,099.28	390,865.48	709,099.28	0.00	0.0%
Classified Support Salaries		2200	343,071.20	343,071.20	212,274.60	343,071.20	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	164,120.00	164,120.00	101,149.81	164,120.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	519,488.28	519,488.28	315,383.61	519,488.28	0.00	0.0%
Other Classified Salaries		2900	126,516.52	126,516.52	39,159.16	126,516.52	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,862,295.28	1,862,295.28	1,058,832.66	1,862,295.28	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,606,292.19	1,621,551.40	549,189.80	1,621,551.40	0.00	0.0%
PERS		3201-3202	527,410.76	527,410.76	228,562.67	527,410.76	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	242,229.57	243,417.01	126,412.57	243,417.01	0.00	0.0%
Health and Welfare Benefits		3401-3402	588,946.00	607,215.18	256,258.23	607,215.18	0.00	0.0%
Unemployment Insurance		3501-3502	37,019.38	37,418.84	19,913.41	37,418.84	0.00	0.0%
Workers' Compensation		3601-3602	101,753.79	102,816.35	52,975.67	102,816.35	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%

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TOTAL, EMPLOYEE BENEFITS			3,103,651.69	3,139,829.54	1,233,312.35	3,139,829.54	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	418,465.00	402,315.00	270,568.78	402,315.00	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			418,465.00	402,315.00	270,568.78	402,315.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	100,000.00	120,000.00	44,812.79	120,000.00	0.00	0.0%
Travel and Conferences		5200	24,000.00	24,000.00	11,134.56	24,000.00	0.00	0.0%
Dues and Memberships		5300	20,350.00	20,350.00	4,913.60	20,350.00	0.00	0.0%
Insurance		5400-5450	74,000.00	81,717.50	0.00	81,717.50	0.00	0.0%
Operations and Housekeeping Services		5500	315,500.00	315,500.00	156,094.17	315,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,500.00	32,500.00	23,277.79	32,500.00	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	(16,500.00)	(16,500.00)	0.00	(16,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	591,400.00	586,400.00	510,592.13	586,400.00	0.00	0.0%
Communications		5900	26,800.00	26,800.00	7,062.69	26,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,168,050.00	1,190,767.50	757,887.73	1,190,767.50	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	69,500.00	113,909.68	69,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	69,500.00	113,909.68	69,500.00	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	195,000.00	175,000.00	23,507.75	175,000.00	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								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	80,577.00	302,438.25	99,567.75	302,438.25	0.00	0.0%
Other Debt Service - Principal		7439	78,000.00	78,000.00	83,000.00	78,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			353,577.00	555,438.25	206,075.50	555,438.25	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			12,375,455.27	12,753,054.52	6,568,186.27	12,753,054.52	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	155,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,000.00	65,000.00	0.00	65,000.00	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 Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			(155,000.00)	(65,000.00)	0.00	(65,000.00)	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	65,880.00	65,880.00	27,166.20	65,880.00	0.00	0.0%
3) Other State Revenue		8300-8599	232,120.00	232,120.00	98,966.54	232,120.00	0.00	0.0%
4) Other Local Revenue		8600-8799	325.00	325.00	446.40	325.00	0.00	0.0%
5) TOTAL, REVENUES			298,325.00	298,325.00	126,579.14	298,325.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	146,941.00	146,941.00	83,370.96	146,941.00	0.00	0.0%
3) Employee Benefits		3000-3999	58,436.87	58,436.87	25,491.01	58,436.87	0.00	0.0%
4) Books and Supplies		4000-4999	87,500.00	87,500.00	59,950.87	87,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	1,500.00	2,693.68	1,500.00	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			294,377.87	294,377.87	171,506.52	294,377.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,947.13	3,947.13	(44,927.38)	3,947.13		
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)			3,947.13	3,947.13	(44,927.38)	3,947.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,573.87	46,573.87		46,573.87	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)			46,573.87	46,573.87		46,573.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,573.87	46,573.87		46,573.87		
2) Ending Balance, June 30 (E + F1e)			50,521.00	50,521.00		50,521.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	50,521.00	50,521.00		50,521.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	65,880.00	65,880.00	27,166.20	65,880.00	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			65,880.00	65,880.00	27,166.20	65,880.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	232,120.00	232,120.00	98,966.54	232,120.00	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			232,120.00	232,120.00	98,966.54	232,120.00	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	200.00	200.00	8.05	200.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	125.00	125.00	438.35	125.00	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			325.00	325.00	446.40	325.00	0.00	0.0%
TOTAL, REVENUES			298,325.00	298,325.00	126,579.14	298,325.00		
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	146,941.00	146,941.00	83,370.96	146,941.00	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			146,941.00	146,941.00	83,370.96	146,941.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,210.00	38,210.00	17,200.71	38,210.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,199.72	11,199.72	6,376.52	11,199.72	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,348.00	6,348.00	388.44	6,348.00	0.00	0.0%
Unemployment Insurance		3501-3502	732.01	732.01	416.75	732.01	0.00	0.0%
Workers' Compensation		3601-3602	1,947.14	1,947.14	1,108.59	1,947.14	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			58,436.87	58,436.87	25,491.01	58,436.87	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	3,500.00	3,500.00	5,134.22	3,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	84,000.00	84,000.00	54,816.65	84,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,500.00	87,500.00	59,950.87	87,500.00	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	70.88	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	1,500.00	1,500.00	2,622.80	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	2,693.68	1,500.00	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%
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			294,377.87	294,377.87	171,506.52	294,377.87		
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%
INTERFUND TRANSFERS OUT								

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 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%
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		

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	0.00	0.00	18,403.91	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	18,403.91	0.00		
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	0.00	3,559,738.00	3,860,492.70	3,559,738.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	3,559,738.00	3,860,492.70	3,559,738.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(3,559,738.00)	(3,842,088.79)	(3,559,738.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	155,000.00	65,000.00	0.00	65,000.00	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	3,850,000.00	0.00	3,850,000.00	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			155,000.00	3,915,000.00	0.00	3,915,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,000.00	355,262.00	(3,842,088.79)	355,262.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,036,975.15	1,036,975.15		1,036,975.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,975.15	1,036,975.15		1,036,975.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,975.15	1,036,975.15		1,036,975.15		
2) Ending Balance, June 30 (E + F1e)			1,191,975.15	1,392,237.15		1,392,237.15		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,191,975.15	1,392,237.15		1,392,237.15		
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	0.00	0.00	18,403.91	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	18,403.91	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	18,403.91	0.00		
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%

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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	3,559,738.00	3,860,492.70	3,559,738.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,559,738.00	3,860,492.70	3,559,738.00	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			0.00	3,559,738.00	3,860,492.70	3,559,738.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	155,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,000.00	65,000.00	0.00	65,000.00	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	3,850,000.00	0.00	3,850,000.00	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	3,850,000.00	0.00	3,850,000.00	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)			155,000.00	3,915,000.00	0.00	3,915,000.00		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	10,674,617.28	3.62%	11,060,849.00	2.74%	11,364,375.00
2. Federal Revenues	8100-8299	474,059.48	(54.41%)	216,145.00	(7.47%)	200,000.00
3. Other State Revenues	8300-8599	1,055,881.30	(30.20%)	737,000.00	1.09%	745,000.00
4. Other Local Revenues	8600-8799	691,305.00	(4.96%)	657,000.00	3.96%	683,000.00
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%	(860,746.27)	(100.00%)	0.00
6. Total (Sum lines A1 thru A5c)		12,895,863.06	(8.42%)	11,810,247.73	10.01%	12,992,375.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,532,908.95		5,594,268.95
b. Step & Column Adjustment				61,360.00		180,277.00
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	5,532,908.95	1.11%	5,594,268.95	3.22%	5,774,545.95
2. Classified Salaries						
a. Base Salaries				1,862,295.28		1,909,273.28
b. Step & Column Adjustment				46,978.00		56,779.00
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	1,862,295.28	2.52%	1,909,273.28	2.97%	1,966,052.28
3. Employee Benefits	3000-3999	3,139,829.54	4.39%	3,277,797.00	2.41%	3,356,908.00
4. Books and Supplies	4000-4999	402,315.00	(17.48%)	332,000.00	.90%	335,000.00
5. Services and Other Operating Expenditures	5000-5999	1,190,767.50	(13.17%)	1,034,000.00	.68%	1,041,000.00
6. Capital Outlay	6000-6999	69,500.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	555,438.25	(27.58%)	402,226.00	.16%	402,865.00
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	65,000.00	49.23%	97,000.00	5.15%	102,000.00
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)		12,818,054.52	(1.34%)	12,646,565.23	2.62%	12,978,371.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		77,808.54		(836,317.50)		14,003.77
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,745,801.08		1,823,609.62		987,292.12
2. Ending Fund Balance (Sum lines C and D1)		1,823,609.62		987,292.12		1,001,295.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	860,836.28		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	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	962,773.34		987,292.12		1,001,295.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,823,609.62		987,292.12		1,001,295.89
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	962,773.35		987,292.12		1,001,295.89
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		962,773.34		987,292.12		1,001,295.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.51%		7.81%		7.72%
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? 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	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		594.87		595.70		580.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,818,054.52		12,646,565.23		12,978,371.23
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)		12,818,054.52		12,646,565.23		12,978,371.23
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)		512,722.18		505,862.61		519,134.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		512,722.18		505,862.61		519,134.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CARDIFF ELEMENTARY

2022-23 CASHFLOW

UPDATE DATE				ACTUALS TO MONTH OF:				LEAID	BUSINESS UNIT	BUSINESS ADVISOR		Courtney Jasper District's authorizing signature									
2/13/23				JANUARY				68007	00700	A. Wilmot											
				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL					
CHART II				BEGINNING BALANCE:	\$ 2,752,877	\$ 2,173,282	\$ 1,608,251	\$ 592,131	\$ 201,392	\$ 355,989	\$ 2,865,833	\$ 2,802,607	\$ 2,281,971	\$ 1,627,804	\$ 3,819,995	\$ 3,435,661	July - June 30th				
LCFF SOURCES																					
1.1	S	8011		LCFF	\$ 57,996	\$ 57,996	\$ 57,996	\$ 57,996	\$ -	\$ -	\$ 23,199	\$ 26,292	\$ 26,292	\$ 26,292	\$ 26,292	\$ 26,294	\$ 386,644				
1.2	S	8021-8046		Property Taxes	\$ 24,576	\$ 138,727	\$ 46,064	\$ 136,020	\$ 453,866	\$ 3,474,797	\$ 1,668,218	\$ 327,696	\$ 178,559	\$ 3,304,352	\$ 361,176	\$ 31,334	\$ 10,145,385				
1.3	S	8012		EPA	\$ -	\$ -	\$ 30,788	\$ -	\$ -	\$ 30,787	\$ -	\$ -	\$ 30,788	\$ -	\$ -	\$ 30,788	\$ 123,150				
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ (1,750)	\$ (1,750)	\$ (1,750)	\$ (17,750)	\$ (25,000)				
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,110	\$ -	\$ -	\$ 33,329	\$ 44,438				
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
8000-8099				TOTAL LCFF SOURCES	\$ 82,572	\$ 196,723	\$ 134,848	\$ 194,016	\$ 453,866	\$ 3,505,584	\$ 1,691,417	\$ 351,988	\$ 244,998	\$ 3,328,894	\$ 385,717	\$ 103,994	\$ 10,674,617				
FEDERAL REVENUE																					
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.2	S	8181&8182		Special Education	\$ 7,206	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,236				
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,308	\$ -	\$ -	\$ 18,308	\$ 36,616				
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
8100-8299				TOTAL FEDERAL REVENUE	\$ 7,206	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 18,308	\$ -	\$ -	\$ 18,308	\$ 43,852				
OTHER STATE REVENUE																					
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 20,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (233)	\$ 20,139				
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,411	\$ -	\$ -	\$ -	\$ 33,235	\$ -	\$ 33,235	\$ 114,881				
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 29,102	\$ 29,102	\$ 29,102	\$ 29,102	\$ -	\$ 11,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (128,049)	\$ -				
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 13,398	\$ 13,398	\$ 13,398	\$ 13,398	\$ -	\$ 5,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,951)	\$ -				
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,634	\$ 605,634				
3.8	A	Multiple		Other State	\$ -	\$ -	\$ -	\$ 4,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700	\$ -	\$ 88,026	\$ 96,893				
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,239	\$ -	\$ -	\$ 113,239				
3.11	M	8590	7422	One-Time Funding IPI Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
3.12	M	8590	7425&7426	One-Time Funding ELO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
8300-8599				TOTAL OTHER STATE REVENUE	\$ 42,500	\$ 42,500	\$ 42,500	\$ 46,668	\$ 20,372	\$ -	\$ 65,411	\$ -	\$ -	\$ 37,935	\$ 113,239	\$ 539,662	\$ 950,787				
OTHER LOCAL REVENUE																					
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 23,041	\$ 23,313	\$ 41,718	\$ 41,641	\$ 41,718	\$ 41,718	\$ 31,709	\$ 31,709	\$ 31,709	\$ 31,709	\$ 84,603	\$ 466,305					
4.2	A	Multiple		Other Local	\$ 6,271	\$ 6,271	\$ 9,227	\$ 13,186	\$ 9,780	\$ 17,578	\$ 240,330	\$ 8,227	\$ 5,754	\$ 12,988	\$ 30,493	\$ 48,309	\$ 408,414				
8600-8799				TOTAL OTHER LOCAL REVENUE	\$ 29,312	\$ 29,584	\$ 50,945	\$ 54,827	\$ 51,498	\$ 59,296	\$ 282,048	\$ 39,936	\$ 37,463	\$ 44,697	\$ 62,202	\$ 132,912	\$ 874,719				
OTHER FINANCING SOURCES																					
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
8900-8998				TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
8000-8998				TOTAL REVENUE	\$ 161,590	\$ 268,808	\$ 228,293	\$ 295,540	\$ 525,736	\$ 3,564,880	\$ 2,038,876	\$ 391,924	\$ 300,768	\$ 3,411,525	\$ 561,158	\$ 794,876	\$ 12,543,976				
SALARIES & BENEFITS																					
6.1	A	1000-1999		Certificated	\$ 213,297	\$ 442,024	\$ 444,866	\$ 455,546	\$ 455,946	\$ 455,816	\$ 460,104	\$ 490,153	\$ 487,581	\$ 621,239	\$ 496,255	\$ 512,429	\$ 5,535,256				
6.2	A	2000-2999		Classified	\$ 139,460	\$ 80,131	\$ 225,033	\$ 156,568	\$ 141,974	\$ 169,916	\$ 145,750	\$ 148,119	\$ 172,693	\$ 176,999	\$ 188,012	\$ 158,527	\$ 1,903,182				
6.3	A	3000-3999		Benefits	\$ 92,314	\$ 162,070	\$ 211,062	\$ 195,834	\$ 187,787	\$ 190,292	\$ 193,954	\$ 176,405	\$ 173,271	\$ 214,933	\$ 182,274	\$ 179,236	\$ 2,159,432				
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,634	\$ 605,634				
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
1000-3999				TOTAL SALARIES & BENEFITS	\$ 445,071	\$ 684,226	\$ 880,960	\$ 807,947	\$ 785,708	\$ 816,024	\$ 799,808	\$ 814,676	\$ 833,545	\$ 1,013,172	\$ 866,541	\$ 1,455,825	\$ 10,203,504				
OTHER EXPENDITURES																					
7.1	A	4000-4999		Supplies	\$ 86,325	\$ 85,452	\$ 22,946	\$ 20,716	\$ 17,205	\$ 21,625	\$ 16,299	\$ 7,590	\$ 18,595	\$ 20,745	\$ 11,521	\$ 21,272	\$ 350,291				
7.2	A	5500-5599		Utilities	\$ 1,395	\$ 23,345	\$ 29,322	\$ 37,274	\$ 19,168	\$ 21,105	\$ 24,485	\$ 21,866	\$ 15,609	\$ 21,298	\$ 17,389	\$ 30,224	\$ 262,480				
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 33,382	\$ 34,447	\$ 74,823	\$ 84,071	\$ 105,517	\$ 170,004	\$ 99,551	\$ 62,268	\$ 76,857	\$ 66,333	\$ 46,116	\$ 77,772	\$ 931,138				
7.4	A	6000-6999		Capital	\$ 19,194	\$ -	\$ -	\$ -	\$ -	\$ 69,992	\$ 24,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,910				
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

CARDIFF ELEMENTARY

2022-23 CASHFLOW

UPDATE DATE		ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		Courtney Jasper																					
2/13/23		JANUARY		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 II		BEGINNING BALANCE:		\$	2,752,877	\$	2,173,282	\$	1,608,251	\$	592,131	\$	201,392	\$	355,989	\$	2,865,833	\$	2,802,607		\$	2,281,971	\$	1,627,804	\$	3,819,995	\$	3,435,661	
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$	-	\$	-	\$	-	\$	-	\$	182,568	\$	-	\$	23,508	\$	6,160	\$	10,329	\$	97,787	\$	3,926	\$	72,906	\$	397,183
7.7	M	4000-7999	Other Expenditures (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4000-7998 TOTAL OTHER EXPENDITURES				\$	140,296	\$	143,244	\$	127,091	\$	142,061	\$	324,457	\$	282,726	\$	188,566	\$	97,883	\$	121,390	\$	206,163	\$	78,951	\$	202,174	\$	2,055,002
1000-7998 TOTAL EXPENDITURES				\$	585,367	\$	827,470	\$	1,008,052	\$	950,008	\$	1,110,165	\$	1,098,750	\$	988,375	\$	912,560	\$	954,935	\$	1,219,334	\$	945,492	\$	1,657,999	\$	12,258,506

CARDIFF ELEMENTARY2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/13/23	JANUARY	68007	00700	A. Wilmot

Courtney Jasper

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
CHART II BEGINNING BALANCE:	\$ 2,752,877	\$ 2,173,282	\$ 1,608,251	\$ 592,131	\$ 201,392	\$ 355,989	\$ 2,865,833	\$ 2,802,607	\$ 2,281,971	\$ 1,627,804	\$ 3,819,995	\$ 3,435,661	

ASSETS			Beginning Bal											Ending Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$ (10,976)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,976)
8.2	NP	9200-9299	Receivables	\$ (484,552)	\$ 7,965	\$ -	\$ 28,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (447,649)
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (67,000)	\$ -	\$ -	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499			TOTAL ASSETS (excluding cash 9110)	\$ (562,528)	\$ 7,965	\$ -	\$ 95,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (458,625)

CURRENT LIABILITIES			Beginning Bal											Ending Balance
9.1	NP	9500-9599	Payables	\$ 824,049	\$ (136,423)	\$ (75,101)	\$ (319,342)	\$ (15,704)	\$ 66,030	\$ (61,200)	\$ 27,330	\$ -	\$ -	\$ 309,639
9.2	NP	9650-9659	Unearned Revenue	\$ 180,555	\$ (7,206)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,349
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659			TOTAL CURRENT LIABILITIES	\$ 1,004,604	\$ (143,629)	\$ (75,101)	\$ (319,342)	\$ (15,704)	\$ 66,030	\$ (61,200)	\$ 27,330	\$ -	\$ -	\$ 482,988

OTHER ACTIVITY			Beginning Bal											Ending Balance
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ (94,920)	\$ (8,753)	\$ (19,377)	\$ (34,692)	\$ (60,333)	\$ (94,505)	\$ (641,574)	\$ -	\$ -	\$ -	\$ (954,155)
10.4	NP	8999	Revenue Suspense	\$ 7,987	\$ 32,567	\$ 72,940	\$ 230,944	\$ 735,764	\$ 194,185	\$ 68,216	\$ -	\$ -	\$ -	\$ 1,342,602
10.5	NP	9910	Payroll Suspense	\$ 66,780	\$ 44,919	\$ 29,418	\$ (12,757)	\$ (2,436)	\$ 5,233	\$ (2,700)	\$ -	\$ -	\$ -	\$ 128,457
10.6	ME	Multiple	Treasury Reconciling Items											\$ -
9111-9499			TOTAL OTHER ACTIVITY	\$ (20,153)	\$ 68,732	\$ 82,982	\$ 183,495	\$ 672,995	\$ 104,913	\$ (576,058)	\$ -	\$ -	\$ -	\$ 516,905

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 1,608,282	\$ 1,043,251	\$ 27,131	\$ (363,608)	\$ (209,011)	\$ 2,300,833	\$ 2,802,607	\$ 1,716,971	\$ 1,062,804	\$ 3,254,995	\$ 2,870,661	\$ 2,007,538	\$ 3,014,614
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BORROWING ACTIVITY			Beginning Bal											Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ 565,000	\$ -	\$ -	\$ -	\$ -	\$ (565,000)	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TOTAL BORROWING ACTIVITY	\$ 565,000	\$ -	\$ -	\$ -	\$ -	\$ (565,000)	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ 1,007,076												\$ 1,007,076
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ENDING CASH BALANCE	9110	\$ 2,173,282	\$ 1,608,251	\$ 592,131	\$ 201,392	\$ 355,989	\$ 2,865,833	\$ 2,802,607	\$ 2,281,971	\$ 1,627,804	\$ 3,819,995	\$ 3,435,661	\$ 2,572,538	\$ 2,572,538
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Cardiff School District
Cardiff-By-The-Sea, California 92007
March 9, 2023

ITEM: CATASTROPHIC LEAVE BANK WITHDRAWAL

BACKGROUND

The District and CETA long ago agreed to the establishment of a Catastrophic Leave Bank to provide additional financial protection for participating CETA members who incur a period of prolonged illness or hospitalization, not to include routine maternity issues.

CURRENT CONSIDERATIONS

A fully vested Catastrophic Leave Bank member who is currently on half-day medical leave submitted a request on January 19th, 2023 for 15 days of sick leave from the Bank. Per the CETA contract, an ad hoc committee, comprised of Veronica Nguyen, Cindy Switzler, Jill Vinson, and Courtney Jasper, met to review the request. A unanimous decision was made to grant the requested 15 days of sick leave to the affected employee. The individual was notified of this generous donation and extended sincere wishes from the membership. On February 28th, 2023, the employee provided a medical note extending her recovery and is requesting to use an additional 5 days of the Catastrophic Leave Bank, maximizing the full 20 days of deduction allowed. The ad hoc committee agrees to grant her 5 additional days of CLB leave.

After this withdrawal, the Catastrophic Leave Bank balance remains at a healthy level with 186 days.

FINANCIAL IMPLICATIONS

There is no financial impact to the District.

RECOMMENDATION

It is respectfully recommended that the Board acknowledge receipt of the information regarding the Catastrophic Leave Bank withdrawal.