

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

NOTICE OF SPECIAL MEETING

Written notice is hereby given in accordance with Education Code Section 35144, Government Code 54956, and other applicable law, that the following Special Meeting of the Board of Trustees of the Cardiff School District will be held on:

TUESDAY, JUNE 13, 2023 • 5:00PM • PUBLIC MEETING
CARDIFF SCHOOL AUDITORIUM • 1888 MONTGOMERY AVENUE • CARDIFF-BY-THE-SEA, CA 92007

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.

The business to be transacted at the meeting shall be limited to the following:

I. ORGANIZATIONAL ITEMS

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
 - Ms. Rhea Stewart, President
 - Mr. Nancy Orr, Clerk
 - Mr. Andrew Howard, Member
 - Mr. Ashok Swaminathan, Member
 - Mr. Shad Thielman, Member
 - Ms. Jill Vinson, Superintendent

- D. Approve Agenda for June 13, 2023 *(All items are action unless labeled information)*

II. HEARING SESSION

A. Public Comments

At a special meeting, only items listed on the agenda may be addressed in public comment. [GC 54954.3 (a)] 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. 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.

III. GENERAL FUNCTIONS

- A. Approve the Cancellation of the July 13, 2023 Regular Board Meeting
- B. Review [Local Indicators Information](#) for Local Control Accountability Plan **(Information)**
- C. Approve the [2023-24 Local Control Accountability Plan](#)

IV. BUSINESS AND FINANCE

- A. Adopt [Budget for 2023-24 Fiscal Year](#)

V. PERSONNEL

- A. Approve Job Description for [School Counselor](#)

VI. FUTURE AGENDA ITEMS

VII. ADJOURNMENT OF MEETING

**Cardiff School District
Cardiff-By-The-Sea, California 92007
June 13, 2023**

ITEM: REVIEW LOCAL INDICATORS INFORMATION FOR LOCAL CONTROL
ACCOUNTABILITY PLAN (LCAP)

BACKGROUND

The California School Dashboard is part of the California Department of Education accountability system. It provides information to the public on state and local indicators reflecting progress towards eight state priorities.

CURRENT CONSIDERATIONS

Districts must collect local indicator data and use this information to inform the development of the Local Control Accountability Plan (LCAP). Districts are required to report Local Indicator information to the Board of Trustees by July 1 in conjunction with the adoption of the LCAP.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

Staff will provide Cardiff School District Local Indicators information that was used to inform the 2023-2024 LCAP.

Cardiff School District
California School Dashboard
Local Indicators Information
June 2023

The California School Dashboard and State and Local Performance Indicators are the foundation of the accountability system for California districts and schools. The State and Local Indicators are aligned with the eight CA state priorities that guide district Local Control and Accountability Plans (LCAPs).

Districts are required to report outcomes on five Local Indicators that apply to LEAs only, not schools. The five Local Indicators include:

California State Priority Area	Local Indicator
1. Basic Services/Conditions at School	Self Reflection Tool
2. Implementation of State Standards	Narrative Summary
3. Parental Engagement	Narrative Summary
6. School Climate	CHKS/Narrative Summary
7. Access to a Broad Course of Study	Narrative Summary

Districts are required to measure their progress based on locally collected data and report their results through the CA School Dashboard using the Local Indicators Self-Reflection Tools and prompts. The State Board of Education (SBE) approved standards for the Local Indicators that support districts in measuring and reporting their progress within each priority area. For each local indicator, the approved standard includes:

1. Measuring progress on the Local Indicator using self-reflection tools
2. Reporting the results to the local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the Dashboard

For each applicable Local Indicator, districts self-assign one of three performance levels:

- Met
- Not Met
- Not Met for Two or More Years

The district makes the determination for each applicable local indicator by using self-reflection tools to measure and report their progress through the Dashboard. The collection and reflection on locally available information relevant to progress on local priority areas supports Cardiff Schools in local planning and improvement efforts.

Priority 1 Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities

The district used the California Department of Education (CDE) Facilities Inspection Tool (FIT) to collect data to assess the condition of school facilities. “Good Repair” on the CDE FIT means that the facility is maintained in a manner that assures that it is clean, safe, and functional. Teacher misassignment and vacancy data is reported by the Human Resources department in alignment with reporting for the School Accountability Report Card (SARC) and Williams Act processes. Teacher mis-assignments are defined as placements of a certificated employee in a teaching or services position for which the employee.

Number of mis-assignments of teachers of ELs, total teacher mis-assignments, and vacant teacher positions	0
Number of students without access to their own copies of standards-aligned instructional materials for use at school and at home	0
Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)	0

Cardiff Schools has 100% fully credentialed teachers in appropriate assignments, all students have access to Common core aligned instructional materials, both schools scored “Good” or better on the FIT.

Outcome: Standard Met

Priority 2 Implementation of State Academic Standards

The narrative below summarizes Cardiff Schools progress on implementing the academic standards adopted by the SBE.

A team of teachers piloted i-Ready language arts and mathematics diagnostics in spring to be able to provide more concise personalized instruction for students in their classrooms. Cardiff

Schools partnered with SDCOE to provide professional development in the area of ELD specifically focused on designated and integrated instruction for EL students. ELD resources and curriculum were purchased. Cardiff Schools contracted Mike Fitchett, author of Building Computational Fluency, to provide grade level professional development to each grade including special education and instructional assistants. All teachers continue to engage students in personalized learning experiences and opportunities to ensure students are receiving instruction that meets their individualized needs. Based on state data, CAASPP, 73.5% of our students met or exceeded standards in ELA and 71.39% of our students met or exceeded standards in math. Each site has a dedicated science teacher who collaborates with classroom teachers to ensure NGSS are fully implemented.

Outcome: Standard Met

Priority 3 Parent and Family Engagement

Cardiff School's staff has a deep appreciation for the importance of parent involvement. We consistently have close to 100% participation in events such as Back to School Night, Open House and parent conferences as well as high numbers of parents volunteering at both school sites each day. Our staff, including district administrators, principals, teachers, and classified staff, are skilled at building and sustaining respectful relationships with families. Each school provides a welcoming and nurturing environment for students and their parents. Administration provides a weekly electronic newsletter informing parents of all upcoming events and opportunities for parental involvement.

Outcome: Standard Met

Priority 6 School Climate

Cardiff Schools administered the California Healthy Kids Survey to all fifth grade students in November 2022. 91% of students feel connected to school and 96% of students feel safe at school. Our districtwide attendance rate is 93.5% and our expulsion rate is .10% with a 0% expulsion rate. 100% of students have access to a social and emotional learning curriculum as measured by the number of classrooms the SEL counselor had delivered lessons in.

Outcome: Standard Met

Priority 7 Access to a Broad Course of Study

To ensure all students, including unduplicated students and students with exceptional needs are enrolled in a broad course of study we utilized PE and NGSS participation. 100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students are participating in NGSS aligned instruction.

Outcome: Standard Met



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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Cardiff Elementary School District

CDS Code: 37680076037766

School Year: 2023-24

LEA contact information:

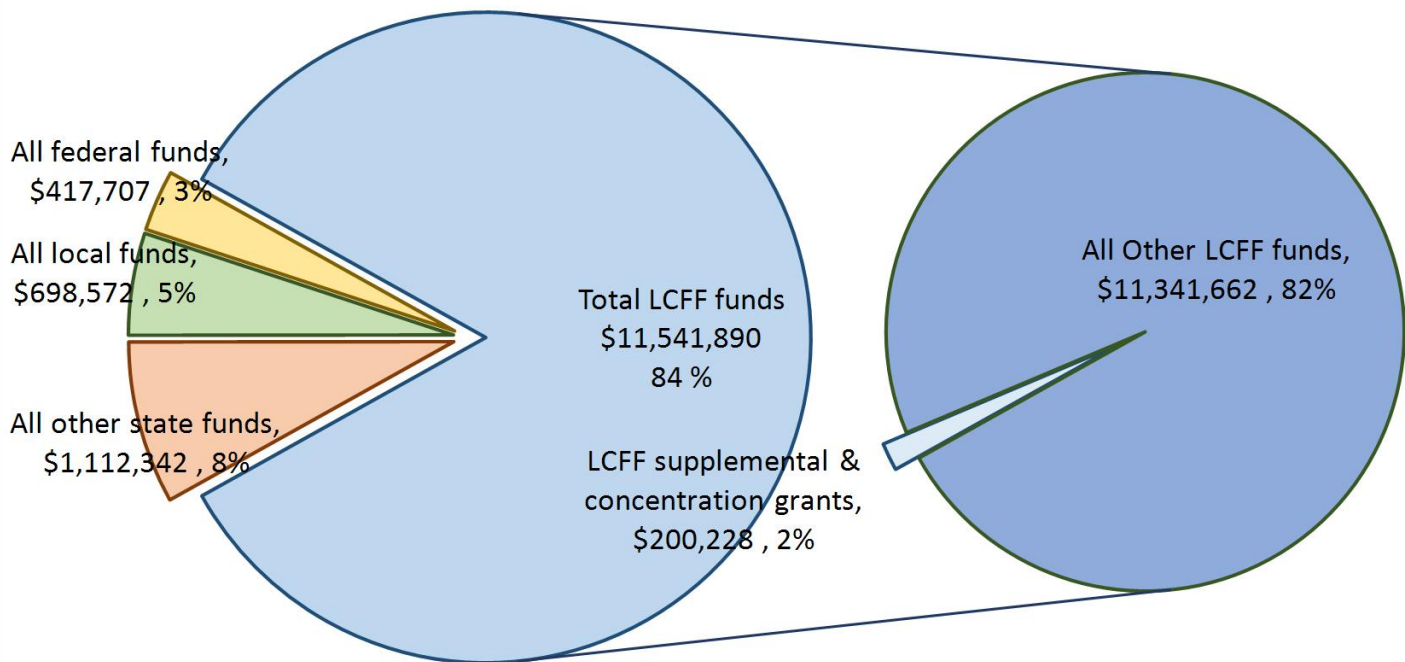
Jill Vinson

Superintendent

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

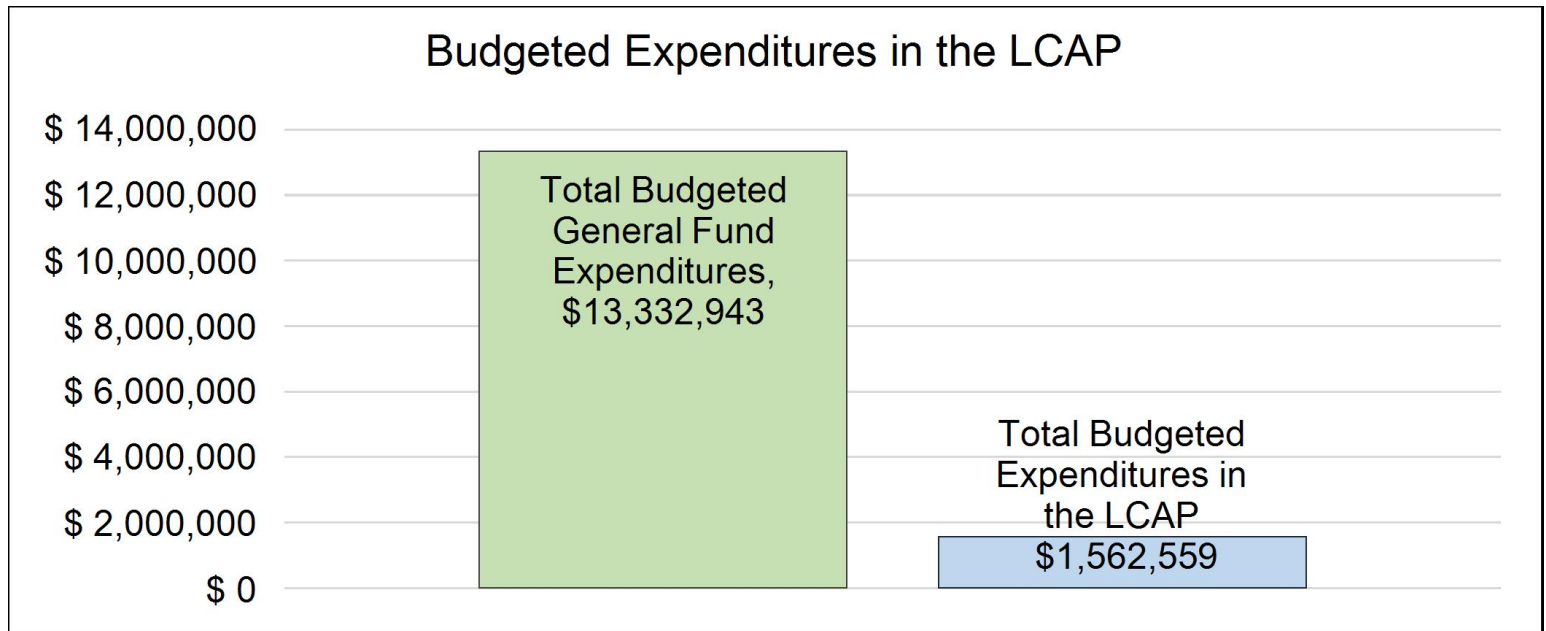


This chart shows the total general purpose revenue Cardiff Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Cardiff Elementary School District is \$13,770,511, of which \$11,541,890 is Local Control Funding Formula (LCFF), \$1,112,342 is other state funds, \$698,572 is local funds, and \$417,707 is federal funds. Of the \$11,541,890 in LCFF Funds, \$200,228 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Cardiff Elementary School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Cardiff Elementary School District plans to spend \$13332943.41 for the 2023-24 school year. Of that amount, \$1562559 is tied to actions/services in the LCAP and \$11,770,384.41 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

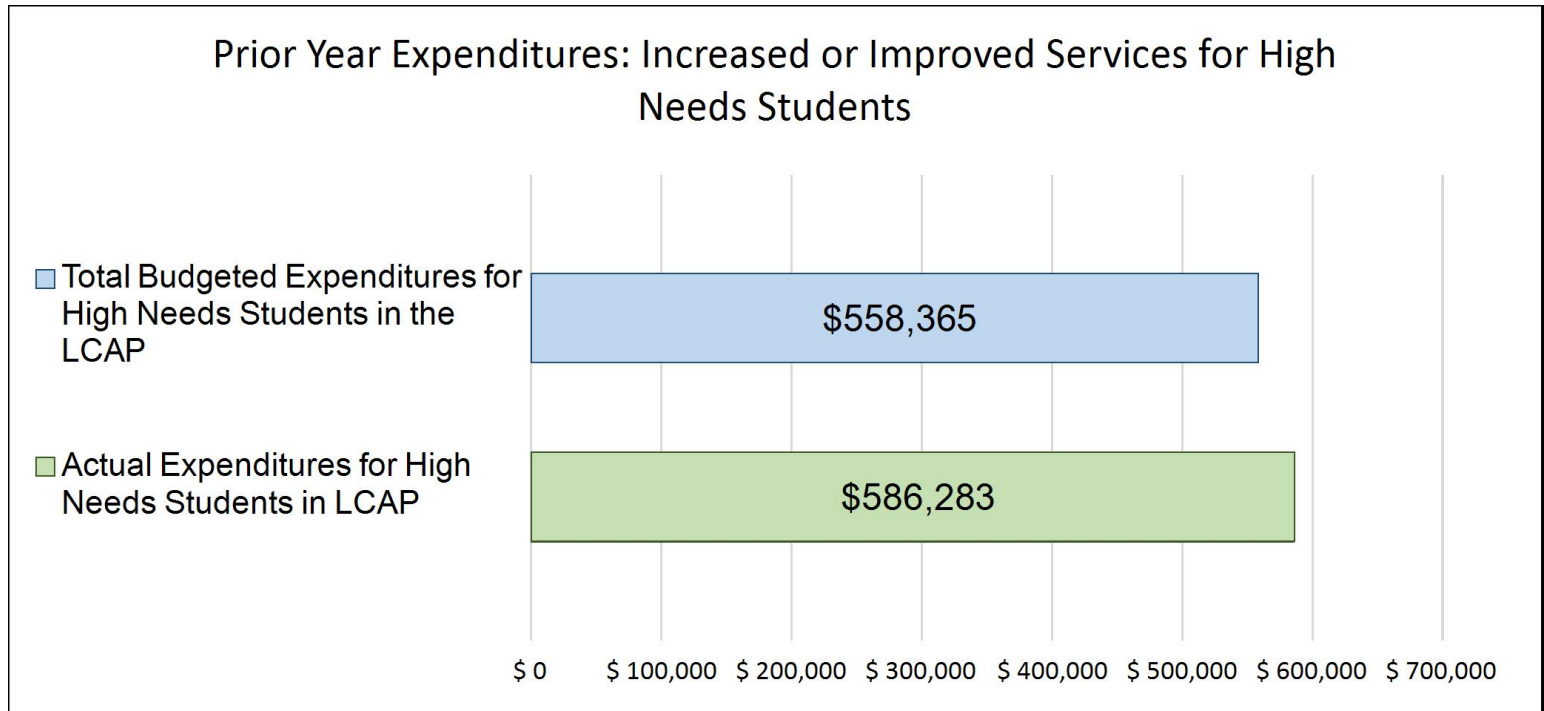
Special Education Expenses, Maintenance and Operation Expenses, Administrative and Personnel Costs

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Cardiff Elementary School District is projecting it will receive \$200228 based on the enrollment of foster youth, English learner, and low-income students. Cardiff Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Cardiff Elementary School District plans to spend \$686550 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Cardiff Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Cardiff Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Cardiff Elementary School District's LCAP budgeted \$558365 for planned actions to increase or improve services for high needs students. Cardiff Elementary School District actually spent \$586283.25 for actions to increase or improve services for high needs students in 2022-23.



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Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Cardiff Elementary School District	Jill Vinson Superintendent	jill.vinson@cardiffschools.com 760--632--5890

Plan Summary [2023-24]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Established in 1913, the Cardiff School District, with 641 students, is a small school experience by the sea. Our district consists of two award--winning schools; Cardiff School serves approximately 284 students in grades K--2 and Ada Harris School serves approximately 357 students in grades 3--6. The district demographics include 14.4% socioeconomically disadvantaged students and 6% English Learners and 12.5% Students with Disabilities. Cardiff Schools provide a quality education in a high performance district. We are proud to be part of a community with high expectations for education and achievement. We enjoy a supportive and engaged community and active parent involvement. Our schools provide a positive foundation for a lifetime of learning and friendships. At Cardiff Schools, students discover, find their passion, and develop a love of learning.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

The Cardiff School District is proud of the quality of instruction and whole child educational experience that we offer to our students. Throughout this year, we have provided a consistent focus on social emotional learning and well being of our students by providing monthly districtwide focus on our Cardiff Way and character traits. By providing teachers with a monthly classroom lesson bank, positive recognition of students at monthly assemblies, and enhanced communication of the focus to educational partners. Our intervention teachers have provided targeted intervention in the areas of language arts and mathematics to our Multilingual students and students not meeting benchmarks. A team of teachers piloted i-Ready language arts and mathematics diagnostics in spring to be able to provide more concise personalized instruction for students in their classrooms. All teachers continue to engage students in personalized learning opportunities to ensure students are receiving instruction that meets their individualized needs. Based on state data, California Assessment of Student Performance and Progress (CAASPP),73.5% of our students met or exceeded standards in English language arts (ELA) and 71.39% of our

students met or exceeded standards for math. Our data represents a 1.22% increase of students meeting or exceeding standards in ELA and a 2.18% decrease in students meeting or exceeding standards in math. Our educational partners indicated in our LCAP survey that they appreciate the strong sense of community, supportive and responsive staff, continued focus on social-emotional learning, wide variety of specialized programs, and the variety of parent volunteer opportunities and community night events.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Based on a review of our state data (CAASPP), we need to continue to focus on our Students with Disabilities. In ELA, 73.5% of our students met or exceeded standards and in math 71.39% of our students met or exceeded standards. However, our Students with Disabilities scored 38.2 points below standard, Hispanic scored 9.8 points above standard, and Socioeconomically Disadvantaged scored 5.9 points above standard in ELA and 44.8 points below standard in math. Our chronic absenteeism indicator showed that 16.9% of our students were considered to be chronically absent. Our student groups with the highest absenteeism rates were Socioeconomically Disadvantaged at 32.3%, Hispanic students at 29.4%, and English Learner students at 26.8%. In addition, our Socio-Economically Disadvantaged and Hispanic student groups at Cardiff School and our Two or More Races student group at Ada Harris are eligible for Additional Targeted Support and Improvement. We will focus on improving the delivery of our ELA and math intervention services and specialized instruction to our Students with Disabilities (Goal 1, Actions 2 and 4). We will continue to support our chronically absent students by identifying them early on in the school year, providing consistent outreach and support with needed resources. We will provide all students with consistent social-emotional classroom lessons in order to promote better school attendance (Goal 2, Action 1, 2, 4, and 6).

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The Cardiff School District will continue to focus on engaged student learning and parent participation. We will provide additional instructional support to students not meeting local benchmarks in State Standards and provide increased specialized instruction to our Students with Disabilities. We will continue to support social-emotional learning for all of our students and increased outreach to students identified as chronically absent.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

n/a

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

n/a

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

n/a

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

A LCAP Survey Link to collect input on District Priorities was sent to all educational partners, including certificated and classified staff and all parents, including parents of students with disabilities and EL students. Student focus groups were conducted at both sites and input was collected and is reflected in our LCAP. Feedback was collected and reflected in the LCAP. A LCAP Draft was sent to all parents, classified staff, and certificated bargaining unit (CETA) members and posted the on website. Feedback was collected and input responded to. In addition, the following groups were provided opportunities to provide LCAP input:

- School Site Council was consulted and reviewed LCAP Draft
- The local SELPA (NCCSE) discussed the LCAP and LCAP process
- District English Language Advisory Committee was consulted and reviewed LCAP Draft
- District Parent Advisory (SEA)/Community was consulted and reviewed LCAP Draft
- Certificated Staff was consulted and reviewed LCAP Draft
- Classified Staff was consulted and reviewed LCAP Draft
- Administrative Leadership, including Principals and Superintendent, were consulted and reviewed LCAP Draft
- Board of Trustees was consulted and reviewed LCAP Draft
- Public Hearing was held June 8, 2023
- Board Approval on June 13, 2023

A summary of the feedback provided by specific educational partners.

All educational partners, including staff, were supportive of maintaining the current LCAP goals, with a continued and increased focus on social-emotional learning, math support, professional development focused on math instruction, and accelerated student learning. Parents want to see students continue to be engaged and challenged through personalized and collaborative learning opportunities. Parents would like for students to continue to have access to a wide variety of specialized curriculum and events to include speciality classes, STEAM curriculum, ability awareness week and student performances. Our students enjoy all of our speciality classes, extensive playfields and play areas, kind and caring teachers, and focus on fitness and healthy eating during PE and cardio club. Students indicated our SEL counselor has helped them better learn how to regulate their emotions and be a better friend. Students would like more time to play, instruments, art, and sports days.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

A continued focus on the social-emotional learning including increasing the hours of our district SEL counselor was addressed in (Goal 2, Actions 1 and 4). Student engagement through relevant, personalized and collaborative learning opportunities and acceleration of student learning is included in (Goal 1, Action 1, 2, and 3). Parent connections to classroom activities and special family nights to include student

performances are addressed in (Goal 3, Action 1). An increased focus on math support and professional development for math instruction is included in (Goal 1, Action 3). The district's continued effort to focus on fitness and physical education is addressed in (Goal 2, Action 3).

Goals and Actions

Goal

Goal #	Description
1	Ensure excellence in student learning for all students in all subject areas through high quality instruction and responsive intervention.

An explanation of why the LEA has developed this goal.

A focus on high-quality instruction and providing intervention for students not meeting benchmark standards emerged as a continuing high priority from stakeholder groups.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
1A. Increase student scores on local data measures in ELA and Math for all students and by 10% for English Learner subgroup	1A. 82% of K-2 students and 84% of 3-6 students scored above Proficiency on local assessments (DIBELS and HM Reading Inventory). Additional local data measures and baselines for subgroups will be established in 20-21.	1A. 70% of K-2 students and 80% of 3-6 students scored above Proficiency on local assessments (DIBELS and HM Reading Inventory). 41% of K-2 English Learners and 59% of 3-6 English Learners scored above Proficiency on local assessments (DIBELS and HM Reading Inventory). 60% of K-2 students and 64% of 3-6 students scored above proficiency on	1A. 68% of K-2 students and 81% of 3-6 students scored above Proficiency on local assessments (DIBELS and HM Reading Inventory). 50% of K-2 English Learners and 56% of 3-6 English Learners scored above Proficiency on local assessments (DIBELS and HM Reading Inventory). 61% of K-2 students and 76% of 3-6 students scored above proficiency on		The scores of all students will increase and English Learner scores will increase by 10% on the established local data measures

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		local assessments (Acadience Math).	local assessments (Acadience Math). On CAASPP, 73.5% of our students met or exceeded standards in ELA and 71.39% of our students met or exceeded standards in math.		
1B. Basic Services	1B. 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored “Good” or better on the FIT	1B. 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored “Good” or better on the FIT	1B. 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored “Good” or better on the FIT		100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored “Good” or better on the FIT
1C. Increase the number of English Learners reclassified as English Proficient from current year	1C. 2 EL’s (.8%) were reclassified as English Proficient in 2019. No EL’s were reclassified in 2020.	1C. 6 EL’s (12%) were reclassified as English Proficient in 2021-22.	1C. 5 EL’s (11%) were reclassified as English Proficient in 2022-23.		Increase the percentage to 3%
1D. Ensure implementation and access to Common Core State Standards for all students, including English Learners, and ELD for English Learners, for	1D. Common Core State Standards are being implemented for 100% of students and ELD for English Learners, in all classrooms	1D. Common Core State Standards are being implemented for 100% of students and ELD for English Learners, in all classrooms as evidence by site	1D. Common Core State Standards are being implemented for 100% of students and ELD for English Learners, in all classrooms as evidence by site		Implement Common Core State Standards for 100% of students and ELD for English Learners, in all classrooms

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
purposes of gaining content knowledge and English language proficiency as evidenced by classroom walkthroughs and observations		admin weekly classroom walkthroughs, monthly district classroom walkthroughs, and classroom observations.	admin weekly classroom walkthroughs, monthly district classroom walkthroughs, and classroom observations.		
1E. Ensure all students, including unduplicated students and students with exceptional needs, are enrolled in a broad course of study as measured by the number of PE and NGSS participation minutes. Increase the percentage of students scoring in the HFZ in 6 out of 6 areas on the State Physical Fitness Test from previous year	1E. 100% of students participate in 200 minutes of physical education every 10 days. No HFZ data is available for 2020. A new baseline will be established. Baseline for participation in NGSS aligned instruction is 100%	1E. 100% of students participate in 200 minutes of physical education every 10 days. No HFZ data is available for 2021. 100% of students participated in physical fitness test. 100% of students are participating in NGSS aligned instruction.	1E. 100% of students participate in 200 minutes of physical education every 10 days. No HFZ data is available for 2022. 100% of students participated in physical fitness test. 100% of students are participating in NGSS aligned instruction.		100% participation in 200 minutes of physical education every 10 days and NGSS aligned instruction. 15% increase in the percentage of students scoring in 6 out of 6 areas on the State Physical Fitness Test from previous year
1F. Increase the percent of English Learners who make progress in English Proficiency based on the ELPAC	1F. 41.2% of English Learners made progress in English Proficiency based on the ELPAC	1F. 46% of English Learners made progress in English Proficiency based on the ELPAC	1F. 46.7% of English Learners made progress in English Proficiency based on the ELPAC		51.2% of English Learners will make progress in English Proficiency based on the ELPAC

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Local Data Measures	Research, purchase and implement assessment tools to be used at grades K-6 to determine student progress	\$72,000.00	No
1.2	Responsive Intervention	Provide additional small group instruction in Common Core Standards to students not meeting benchmark on DIBELS Math and ELA and to English Learners. *Learning Lab Teacher and Instructional Assistants *Impact Teacher and Instructional Assistant *Additional .5 Resource Specialist	\$723,510.00	Yes
1.3	Basic Services	a. Appropriately credentialed and assigned Certificated and Classified staff provide instruction and support to all students, including EIs and students with exceptional needs b. Provide standards aligned materials to all students c. Provide Professional Development and teacher support in California Standards d. Provide 1:1 iPads for all K-6 students e. Engage students in relevant, personalized learning experiences that require critical thinking, communication, collaboration and creativity	\$155,000.00	No
1.4	English Learners	Research, purchase and implement ELD curriculum to provide additional intervention support for English Learners. English Learners will be provided additional small group support in reading, writing, listening or speaking based on their ELPAC subtest scores. All staff will engage in professional development to further their knowledge of applying ELD standards, integrated, and designated ELD.	\$42,150.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Our district curriculum committee reviewed and researched K-6 local assessment tools. We had planned to have the assessment tool in place for the 2022-23 school year, but wanted to have time to pilot assessment tools during this school year. The curriculum committee piloted the i-Ready reading and math diagnostic tool before determining to formally adopt the tool for the 2023-24 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

(1.1) The district researched and piloted a K-6 assessment tool during the 2022-23 school year and plans to purchase i-Ready for the 2023-24 school year. (1.2) The district hired the Impact Teacher and staff salary was increased. (1.3) Staff salary has increased. (1.4) ELD resources and curriculum were purchased and staff development was held. However, these expenses did not cost as much as anticipated.

An explanation of how effective the specific actions were in making progress toward the goal.

All students including English Learners not meeting benchmarks on DIBELS or HMH Reading Inventory were provided additional ELA small group instruction. 84% of students who participated in the additional small group instruction met benchmarks by the end of the year. All teachers participated in EL professional development focused on ELD standards and how to meet the needs of their students during both integrated and designated instruction. Educational partner feedback indicated the importance of small class sizes, intervention support, professional development for math for math instruction and speciality classes to extend and accelerate learning for students.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Our curriculum committee completed the pilot of iReady and plans to purchase for the 2023-24 school year, which led to a decrease in funding (Action 1.1). A .5 Resource Teacher was hired to provide additional targeted support for students with disabilities (Action 1. 2).

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Support the social and emotional growth of all students

An explanation of why the LEA has developed this goal.

This goal was a priority for all stakeholders as evidenced by survey results.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
2A. Decrease the suspension and expulsion rates from the current year	Suspension rate is .1% and expulsion rate is 0	Suspension rate is .15% and expulsion rate is 0	Suspension rate is .10% and expulsion rate is 0		Decrease from previous year
2B. Student sense of safety and school connectedness will increase from the previous year based on the Panorama student screener administered annually to all students	No Universal screener is currently in place. A baseline will be established in 21-22 using the Panorama student screener.	A universal screener (Panorama) is currently in place, but was not administered in 21-22. 84% of students feel connected to school and 89% of students feel safe at school as measured by the 2020 California Healthy Kids Survey.	A universal screener (Panorama) is currently in place, but was not administered in 22-23. 91% of students feel connected to school and 96% of students feel safe at school as measured by the 2022 California Healthy Kids Survey.		Increase student sense of safety and school connectedness from the previous year
2C. Increase the district-wide attendance rates	Districtwide attendance rate is 96.9%	Districtwide attendance rate is 92.23%	Districtwide attendance rate is 93.5%		Attendance rate will increase from the previous year

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
2D. Decrease chronic absenteeism from the previous year	Chronic absenteeism rate is 6.4%	Chronic absenteeism rate is 20.57%	Chronic absenteeism rate is 15.13%		Chronic absenteeism will decrease from the previous year
2E. Students will have access to a social and emotional learning curriculum	No students have access to a social and emotional learning curriculum	60% of students have access to a social and emotional learning curriculum as measured by the number of classrooms the SEL counselor delivered lessons in.	100% of students have access to a social and emotional learning curriculum as measured by the number of classrooms the SEL counselor delivered lessons in.		100% of students will have access to a social and emotional learning curriculum

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	SEL Curriculum	Research, purchase, and implement a social and emotional learning curriculum.	\$2,300.00	No
2.2	SEL Universal Screener	Research, purchase, and implement a social and emotional Universal screener.	\$20,000.00	No
2.3	Base Program	a. Provide a 20% nurse at each school site b. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 10 days of engaging physical education c. The district Nutrition Services will offer high quality, nutritious and appealing lunches to students and staff	\$404,559.00	No
2.4	SEL Counselor	Site based counseling services and community support for outside referrals will be available to support all K-6 students	\$72,500.00	No

Action #	Title	Description	Total Funds	Contributing
2.5	Cultural Awareness and Diversity	Students will be engaged in activities that promote cultural awareness and diversity.	\$0.00	No
2.6	Student Engagement	Students who are identified as chronically absent will receive early outreach, support, and resources from the office, classroom teacher, and other appropriate staff.	\$0.00	No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Our district SEL and Cultural Awareness committee has continued to add and refine SEL lessons that align with our monthly districtwide focus instead of purchasing a SEL program. The SEL and Cultural Awareness committee has decided to continue using the California Healthy Kids Survey as a universal screener and analyze the data to determine SEL lessons that may need to be added to the district-created curriculum. The committee began discussions to determine grade level lessons and resources that promote cultural awareness within our district.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There are no material differences for this goal.

An explanation of how effective the specific actions were in making progress toward the goal.

Our educational partner feedback continues to indicate the importance of our SEL counselor supporting both schools with classroom lessons, small group support, and counseling services. The feedback suggests that more SEL counselor support is needed at both sites to support student needs. Our leadership team attended the 2023 SDCOE Equity Conference, the team gained knowledge and resources to bring back to our SEL and Cultural Awareness committee to continue our work throughout the district. Our bilingual office assistants provided outreach to families of chronically absent students which has led to improved attendance rates.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Our schools will continue to use the California Healthy Kids Survey to measure student connectedness and safety at school (Action 2.2). The hours of the SEL counselor will be increased to provide more counseling services at both sites (Action 2.4). The bilingual office assistants at each site will work with classroom teachers to identify students who may become chronically absent sooner in order to provide more frequent outreach and specific resources to meet the families' needs (Action 2.6).

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
3	Improve and/or increase parent participation in their child(ren)s learning process.

An explanation of why the LEA has developed this goal.

Active parent engagement remains a high priority based on parent input.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
3A. Increase opportunities for parent participation in classroom, school and district activities	There were no opportunities for in-person parent participation in classrooms or at schoolwide activities. A baseline will be established in 21-22	In November of 2021, parents were able to return to classrooms to volunteer. Parents were also able to volunteer for 14 for special activities to include field trips held in the 2021-22 school year.	Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the 2022-23 school year. Parents were invited to participate in parent teacher conferences twice during the year. Our schools held a total of 74 special events and/or activities for families to attend.		Increase opportunities annually
3B. Increase the percentage of families that provide input into district priorities	45% percent of families provided input into district priorities	43% percent of families provided input into district priorities	45% percent of families provided input into district priorities		60% percent of families provide input into district priorities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
through our annual SEA Budget Survey	through our annual SEA Budget Survey	through our annual SEA Budget Survey	through our annual SEA Budget Survey		through our annual SEA Budget Survey
3C. Increase the percentage of parents of English Learners, students with disabilities, and unduplicated students that participate in Parent Teacher Conferences from the previous year	95% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences	92% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences	98% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences		The percentage of parents of English Learners, students with disabilities, and unduplicated students that participate in Parent Teacher Conferences will increase from the previous year

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Base Program	a. All classroom teachers will communicate and share classroom activities with parents using a Learning Management System b. A survey will be sent to all parents to provide input into district priorities c. The district will work with our parent organization to develop and promote Family Night activities at each school site	\$7,500.00	No
3.2	Bilingual Assistants	The district will provide a bilingual assistant at each school site to support English Learner families in their understanding of achievement data, intervention services and home-school connections and communication	\$63,040.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no differences between planned actions and actual implementation of those actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There are no material differences for this goal.

An explanation of how effective the specific actions were in making progress toward the goal.

Each school sends out a weekly parent newsletter. This year the newsletter was reformatted and this has resulted in higher reader engagement and attendance at school events. We held many school and community events throughout the year that all had high attendance. Our bilingual assistants provided personal outreach to all of our English Learner families to ensure their children's and families' needs were met in regards to explanation of achievement data, intervention services, and translation of school communications.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

All parent and community activities returned and new activities were added for the 2022-23 school year.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
200228	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
3.24%	0.00%	\$0.00	3.24%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Cardiff School District ensures that our foster youth, English learners, and socio-economically disadvantaged students' needs are the primary focus in Goal 1/Action 2, Goal 1/Action 4, Goal 2/Actions 1, 2, 4, and 6, Goal 3/Action 2.

Goal 1 Action 2: Foster youth, English learners, and low-income students are prioritized to be placed in classrooms with fully credentialed teachers in appropriate assignments and have access to Common Core aligned instructional materials. Two 0.5 FTE Teacher on Special Assignment and 4.91 FTE Instructional Assistants provide strategic small group instruction in flexible small groups for students identified as not meeting grade level standards in ELA and math. In addition, one 0.3 FTE Teacher on Special Assignment and 0.2 FTE Instructional Assistant will provide small group strategic instruction to students identified as needing direct instruction to obtain study skills and supplemental instruction in math.

Goal 2 Action 6: Student Engagement our Bilingual Office Assistants at each school site 1.25 FTE will provide outreach, support, and resources to students identified as chronically absent.

Goal 3 Action 2: Bilingual Assistants at each school site will support English Learner families in their understanding of achievement data, intervention services and home-school connections and communication. Each school office has a Bilingual Office Assistant 1.25 FTE to assist with translation of parent communication and assisting families with securing community resources. Instructional Assistants 6.75 FTE provide additional support to English learners in the classroom to assist students with grade level curriculum.

These services and actions have proven the most effective use of funds to support unduplicated pupils based on district data, which shows evidence of academic growth for unduplicated pupils on our local assessments. The district also had successful experience increasing involvement of families of unduplicated pupils in their child's academic progress through our bilingual assistant outreach programs, including increased participation in parent conferences and Student Study Team meetings.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The district has exceeded its requirement to increase or improve services for unduplicated pupils since the District is currently providing services above its Increased Appointment. The District continually monitors the services it provides and improves any deficiencies to the programs that serve its low-income, English learners and foster youth population.

As described in the district's Local Control Accountability Plan, the following services for all students considered the needs for pupils within the unduplicated population first:

- For foster youth, low-income, and English learner students additional early intervention and tutoring services have been provided for students not making progress in English language arts and mathematics.
- For low-income pupils, certificated and paraprofessional support staff will provide direct instruction to students, professional development, and consultations with classroom teachers. Additional intervention programs will be provided for students who do not make expected progress.
- For English learners, support teachers and staff will provide direct instruction to students, professional development and consultations with classroom teachers. A bilingual assistant at each school site will provide outreach with families, translations and will network within community organizations. Additional intervention programs will be provided for students who do not make expected progress.
- For foster youth, the district will provide individual outreach to families of Foster Youth to coordinate services and will provide intervention programs for pupils that do not make expected progress.
- Based on district data, which shows evidence of academic growth on our local assessments, these services and actions are the most effective use of funds to support unduplicated pupils. Students who are identified as chronically absent will receive additional outreach, support, and resources from the office and other appropriate staff.

- For English learners, support teachers and staff will provide direct instruction to students, professional development and consultations with classroom teachers. A bilingual assistant at each school site will provide outreach with families, translations and will network within community organizations. Additional intervention programs will be provided for students who do not make expected progress.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

We do not have a high concentration above 55%.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:12	
Staff-to-student ratio of certificated staff providing direct services to students	1:15	

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,041,350.00	\$306,650.00	\$214,559.00		\$1,562,559.00	\$1,073,609.00	\$488,950.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Local Data Measures	All	\$0.00	\$72,000.00			\$72,000.00
1	1.2	Responsive Intervention	English Learners Foster Youth Low Income	\$623,510.00	\$100,000.00			\$723,510.00
1	1.3	Basic Services	All	\$155,000.00				\$155,000.00
1	1.4	English Learners	English Learners		\$42,150.00			\$42,150.00
2	2.1	SEL Curriculum	All	\$2,300.00				\$2,300.00
2	2.2	SEL Universal Screener	All		\$20,000.00			\$20,000.00
2	2.3	Base Program	All	\$190,000.00		\$214,559.00		\$404,559.00
2	2.4	SEL Counselor	All		\$72,500.00			\$72,500.00
2	2.5	Cultural Awareness and Diversity	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	2.6	Student Engagement	All	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	3.1	Base Program	All	\$7,500.00				\$7,500.00
3	3.2	Bilingual Assistants	English Learners	\$63,040.00				\$63,040.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
6187724	200228	3.24%	0.00%	3.24%	\$686,550.00	0.00%	11.10 %	Total:	\$686,550.00
								LEA-wide Total:	\$686,550.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Responsive Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$623,510.00	
3	3.2	Bilingual Assistants	Yes	LEA-wide	English Learners	All Schools	\$63,040.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,492,019.00	\$1,510,922.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Local Data Measures	No	\$153,861.00	154000
1	1.2	Responsive Intervention	Yes	\$629,449.00	628000
1	1.3	Basic Services	No	\$142,000.00	145000
1	1.4	English Learners	No	\$40,000.00	40000
2	2.1	SEL Curriculum	No	\$1,500.00	2300
2	2.2	SEL Universal Screener	No	\$27,000.00	27000
2	2.3	Base Program	No	\$378,093.00	382000
2	2.4	SEL Counselor	No	\$54,000.00	62000
2	2.5	Cultural Awareness and Diversity	No	\$0.00	0
2	2.6	Student Engagement	No	\$0.00	0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Base Program	No	\$7,200.00	7500
3	3.2	Bilingual Assistants	Yes	\$58,916.00	63122

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
197512	\$558,365.00	\$586,283.25	(\$27,918.25)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Responsive Intervention	Yes	\$499,449.00	524421.45		
3	3.2	Bilingual Assistants	Yes	\$58,916.00	61861.80		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
6187724	197512	0	3.19%	\$586,283.25	0.00%	9.47%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC Section 52064[e][1]*). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

Cardiff School District
Cardiff-By-The-Sea, California 92007
June 13, 2023

ITEM: ADOPT BUDGET FOR 2023-2024

BACKGROUND

Each year, the Governing Board must adopt a budget for the new fiscal year no later than June 30th. As in the past several years, the Board must adopt the budget before the revenue is officially known both from the state and the federal government.

CURRENT CONSIDERATIONS

Attached is the 2023-2024 budget for Cardiff School District. A summary of the general fund budget and the required state forms (SACS) are provided for your review. Also included, is a cash flow analysis and the multiyear projections.

FINANCIAL IMPLICATIONS

Financial implications for the budget are included in the report.

RECOMMENDATION

The Chief Business Officer will provide the Trustees with a brief overview of the 2023-2024 budget and will be available for questions. Following the discussion of the report, it is recommended that the Board adopt the proposed budget for Cardiff School District for the 2023-2024 year as submitted.

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: www.cardiffschools.com

Date: 06/05/2023

Adoption Date: 06/13/2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Cardiff School Auditorium

Date: 06/08/2023

Time: 05:00PM

Contact person for additional information on the budget reports:

Name: Courtney Jasper

Title: CBO

Telephone: 760-632-5890 ext 102

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/13/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

CARDIFF SCHOOL DISTRICT
BUDGET SUMMARY 2023-2024

			<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
BEGINNING BALANCE					
			\$962,773	\$860,836	\$1,823,609
REVENUES					
	Revenue Limit/LCFF Sources		\$11,491,795	\$50,095	\$11,541,890
	Federal Revenue		\$0	\$417,707	\$417,707
	State Revenue		\$319,100	\$793,242	\$1,112,342
	Local Revenue		\$225,200	\$473,372	\$698,572
	TOTAL REVENUES		\$12,036,095	\$1,734,416	\$13,770,511
EXPENDITURES					
	Certificated Salaries		\$4,668,164	\$1,067,800	\$5,735,964
	Classified Salaries		\$1,724,403	\$318,689	\$2,043,092
	STRS & PERS		\$1,325,457	\$907,742	\$2,233,199
	Other Labor Related Costs		\$936,616	\$182,656	\$1,119,272
	Books/Supplies		\$324,578	\$48,161	\$372,739
	Services		\$821,612	\$397,839	\$1,219,451
	Equipment		\$0	\$0	\$0
	Tuition - Special Ed Regional		\$0	\$207,000	\$207,000
	Debt Service		\$402,226	\$0	\$402,226
	TOTAL EXPENDITURES		\$10,203,056	\$3,129,887	\$13,332,943
EXCESS/DEFIENCY			\$1,833,039	(\$1,395,471)	\$437,568
Contributions	FUND 4000				(\$145,000)
NET EXCESS/DEFIENCY					\$292,568
ENDING BALANCE					\$2,116,177
	Restricted Monies				\$1,438,741
	Revolving Cash				\$1,500
NET ENDING BALANCE					\$675,936
	<i>Property Tax Assumption</i>				<i>4.5%</i>
	<i>Reserves Percentage</i>				<i>16.6%</i>

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	10,630,179.00	44,438.28	10,674,617.28	11,491,795.00	50,095.00	11,541,890.00	8.1%
2) Federal Revenue		8100-8299	0.00	474,059.48	474,059.48	0.00	310,310.90	310,310.90	-34.5%
3) Other State Revenue		8300-8599	115,179.00	940,702.30	1,055,881.30	426,496.09	793,242.08	1,219,738.17	15.5%
4) Other Local Revenue		8600-8799	225,000.00	466,305.00	691,305.00	225,200.00	473,372.00	698,572.00	1.1%
5) TOTAL, REVENUES			10,970,358.00	1,925,505.06	12,895,863.06	12,143,491.09	1,627,019.98	13,770,511.07	6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,358,967.26	1,173,941.69	5,532,908.95	4,668,164.00	1,067,800.37	5,735,964.37	3.7%
2) Classified Salaries		2000-2999	1,645,294.17	217,001.11	1,862,295.28	1,724,403.87	318,689.83	2,043,093.70	9.7%
3) Employee Benefits		3000-3999	2,028,841.96	1,110,987.58	3,139,829.54	2,262,072.18	1,090,398.89	3,352,471.07	6.8%
4) Books and Supplies		4000-4999	341,315.00	61,000.00	402,315.00	324,577.00	48,160.00	372,737.00	-7.4%
5) Services and Other Operating Expenditures		5000-5999	875,977.92	314,789.58	1,190,767.50	821,612.00	397,839.27	1,219,451.27	2.4%
6) Capital Outlay		6000-6999	0.00	69,500.00	69,500.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	380,438.25	175,000.00	555,438.25	402,226.00	207,000.00	609,226.00	9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,630,834.56	3,122,219.96	12,753,054.52	10,203,055.05	3,129,888.36	13,332,943.41	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,339,523.44	(1,196,714.90)	142,808.54	1,940,436.04	(1,502,868.38)	437,567.66	206.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,000.00	0.00	65,000.00	145,000.00	0.00	145,000.00	123.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(1,422,311.52)	1,422,311.52	0.00	(1,973,347.10)	1,973,347.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,487,311.52)	1,422,311.52	(65,000.00)	(2,118,347.10)	1,973,347.10	(145,000.00)	123.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,788.08)	225,596.62	77,808.54	(177,911.06)	470,478.72	292,567.66	276.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,110,561.43	635,239.65	1,745,801.08	962,773.35	860,836.27	1,823,609.62	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,110,561.43	635,239.65	1,745,801.08	962,773.35	860,836.27	1,823,609.62	4.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,110,561.43	635,239.65	1,745,801.08	962,773.35	860,836.27	1,823,609.62	4.5%
2) Ending Balance, June 30 (E + F1e)			962,773.35	860,836.27	1,823,609.62	784,862.29	1,331,314.99	2,116,177.28	16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	860,836.28	860,836.28	0.00	1,331,315.02	1,331,315.02	54.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	962,773.35	(.01)	962,773.34	784,862.29	(.03)	784,862.26	-18.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Description			Resource Codes	Object Codes						
9) Lease Receivable				9380	0.00	0.00	0.00			
10) TOTAL, ASSETS					0.00	0.00	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES										
1) Deferred Outflows of Resources				9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS					0.00	0.00	0.00			
I. LIABILITIES										
1) Accounts Payable				9500	0.00	0.00	0.00			
2) Due to Grantor Governments				9590	0.00	0.00	0.00			
3) Due to Other Funds				9610	0.00	0.00	0.00			
4) Current Loans				9640	0.00	0.00	0.00			
5) Unearned Revenue				9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES					0.00	0.00	0.00			
J. DEFERRED INFLOWS OF RESOURCES										
1) Deferred Inflows of Resources				9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS					0.00	0.00	0.00			
K. FUND EQUITY										
Ending Fund Balance, June 30										
(G10 + H2) - (I6 + J2)					0.00	0.00	0.00			
LCFF SOURCES										
Principal Apportionment										
State Aid - Current Year				8011	386,644.00	0.00	386,644.00	386,644.00	0.00	0.0%
Education Protection Account State Aid - Current Year				8012	123,150.00	0.00	123,150.00	120,600.00	120,600.00	-2.1%
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	0.00	53,000.00	53,000.00	53,000.00	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	0.00	9,839,885.00	10,724,551.00	10,724,551.00	9.0%
Unsecured Roll Taxes				8042	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.0%
Prior Years' Taxes				8043	2,500.00	0.00	2,500.00	(18,000.00)	(18,000.00)	-820.0%
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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,655,179.00	0.00	10,655,179.00	11,516,795.00	0.00	11,516,795.00	8.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(25,000.00)	0.00	(25,000.00)	(25,000.00)	0.00	(25,000.00)	0.0%
Property Taxes Transfers		8097	0.00	44,438.28	44,438.28	0.00	50,095.00	50,095.00	12.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,630,179.00	44,438.28	10,674,617.28	11,491,795.00	50,095.00	11,541,890.00	8.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	124,649.00	124,649.00	0.00	98,250.00	98,250.00	-21.2%
Special Education Discretionary Grants		8182	0.00	36,438.98	36,438.98	0.00	2,709.00	2,709.00	-92.6%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290		73,232.50	73,232.50		65,000.00	65,000.00	-11.2%
Title I, Part D, Local Delinquent Programs	3025	8290		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	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		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	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	239,739.00	239,739.00	0.00	144,351.90	144,351.90	-39.8%
TOTAL, FEDERAL REVENUE			0.00	474,059.48	474,059.48	0.00	310,310.90	310,310.90	-34.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	20,139.00	0.00	20,139.00	22,727.00	0.00	22,727.00	12.9%
Lottery - Unrestricted and Instructional Materials		8560	95,040.00	37,900.00	132,940.00	102,188.00	40,274.00	142,462.00	7.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		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	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	902,802.30	902,802.30	301,581.09	752,968.08	1,054,549.17	16.8%
TOTAL, OTHER STATE REVENUE			115,179.00	940,702.30	1,055,881.30	426,496.09	793,242.08	1,219,738.17	15.5%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	80,000.00	0.00	80,000.00	88,000.00	0.00	88,000.00	10.0%
Interest		8660	25,000.00	0.00	25,000.00	28,000.00	0.00	28,000.00	12.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	120,000.00	0.00	120,000.00	109,200.00	0.00	109,200.00	-9.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		466,305.00	466,305.00		473,372.00	473,372.00	1.5%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	466,305.00	691,305.00	225,200.00	473,372.00	698,572.00	1.1%
TOTAL, REVENUES			10,970,358.00	1,925,505.06	12,895,863.06	12,143,491.09	1,627,019.98	13,770,511.07	6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,840,273.26	951,729.69	4,792,002.95	4,111,885.00	990,353.80	5,102,238.80	6.5%
Certificated Pupil Support Salaries		1200	0.00	222,212.00	222,212.00	0.00	77,446.57	77,446.57	-65.1%
Certificated Supervisors' and Administrators' Salaries		1300	518,694.00	0.00	518,694.00	556,279.00	0.00	556,279.00	7.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,358,967.26	1,173,941.69	5,532,908.95	4,668,164.00	1,067,800.37	5,735,964.37	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	492,098.17	217,001.11	709,099.28	483,256.56	318,689.83	801,946.39	13.1%
Classified Support Salaries		2200	343,071.20	0.00	343,071.20	381,662.05	0.00	381,662.05	11.2%
Classified Supervisors' and Administrators' Salaries		2300	164,120.00	0.00	164,120.00	178,557.00	0.00	178,557.00	8.8%
Clerical, Technical and Office Salaries		2400	519,488.28	0.00	519,488.28	581,100.81	0.00	581,100.81	11.9%
Other Classified Salaries		2900	126,516.52	0.00	126,516.52	99,827.45	0.00	99,827.45	-21.1%
TOTAL, CLASSIFIED SALARIES			1,645,294.17	217,001.11	1,862,295.28	1,724,403.87	318,689.83	2,043,093.70	9.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	820,869.69	800,681.71	1,621,551.40	909,575.52	823,991.07	1,733,566.59	6.9%
PERS		3201-3202	405,608.09	121,802.67	527,410.76	415,881.73	83,751.69	499,633.42	-5.3%
OASDI/Medicare/Alternative		3301-3302	192,866.11	50,550.90	243,417.01	200,591.26	84,451.11	285,042.37	17.1%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	499,031.60	108,183.58	607,215.18	524,022.80	79,549.73	603,572.53	-0.6%
Unemployment Insurance		3501-3502	29,978.88	7,439.96	37,418.84	3,156.67	660.11	3,816.78	-89.8%
Workers' Compensation		3601-3602	80,487.59	22,328.76	102,816.35	208,844.20	17,995.18	226,839.38	120.6%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,028,841.96	1,110,987.58	3,139,829.54	2,262,072.18	1,090,398.89	3,352,471.07	6.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	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	0.00	0.0%
Materials and Supplies		4300	341,315.00	61,000.00	402,315.00	324,577.00	48,160.00	372,737.00	-7.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			341,315.00	61,000.00	402,315.00	324,577.00	48,160.00	372,737.00	-7.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	120,000.00	0.00	120,000.00	168,240.00	0.00	168,240.00	40.2%
Travel and Conferences		5200	24,000.00	0.00	24,000.00	13,100.00	34,633.25	47,733.25	98.9%
Dues and Memberships		5300	20,350.00	0.00	20,350.00	5,350.00	0.00	5,350.00	-73.7%
Insurance		5400 - 5450	81,717.50	0.00	81,717.50	84,000.00	0.00	84,000.00	2.8%
Operations and Housekeeping Services		5500	315,500.00	0.00	315,500.00	232,000.00	0.00	232,000.00	-26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,500.00	0.00	32,500.00	39,500.00	0.00	39,500.00	21.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,500.00)	0.00	(16,500.00)	(18,000.00)	0.00	(18,000.00)	9.1%
Professional/Consulting Services and Operating Expenditures		5800	271,610.42	314,789.58	586,400.00	287,122.00	363,206.02	650,328.02	10.9%
Communications		5900	26,800.00	0.00	26,800.00	10,300.00	0.00	10,300.00	-61.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			875,977.92	314,789.58	1,190,767.50	821,612.00	397,839.27	1,219,451.27	2.4%
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	0.00	69,500.00	69,500.00	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	69,500.00	69,500.00	0.00	0.00	0.00	-100.0%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	175,000.00	175,000.00	0.00	207,000.00	207,000.00	18.3%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	302,438.25	0.00	302,438.25	221,226.00	0.00	221,226.00	-26.9%
Other Debt Service - Principal		7439	78,000.00	0.00	78,000.00	181,000.00	0.00	181,000.00	132.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			380,438.25	175,000.00	555,438.25	402,226.00	207,000.00	609,226.00	9.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	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	0.00	0.0%
TOTAL, EXPENDITURES			9,630,834.56	3,122,219.96	12,753,054.52	10,203,055.05	3,129,888.36	13,332,943.41	4.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	65,000.00	0.00	65,000.00	145,000.00	0.00	145,000.00	123.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,000.00	0.00	65,000.00	145,000.00	0.00	145,000.00	123.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%
Proceeds from Leases		8972	0.00	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	0.00	0.0%
Proceeds from SBITAs		8974	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,422,311.52)	1,422,311.52	0.00	(1,973,347.10)	1,973,347.10	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,422,311.52)	1,422,311.52	0.00	(1,973,347.10)	1,973,347.10	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,487,311.52)	1,422,311.52	(65,000.00)	(2,118,347.10)	1,973,347.10	(145,000.00)	123.1%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	10,630,179.00	44,438.28	10,674,617.28	11,491,795.00	50,095.00	11,541,890.00	8.1%
2) Federal Revenue		8100-8299	0.00	474,059.48	474,059.48	0.00	310,310.90	310,310.90	-34.5%
3) Other State Revenue		8300-8599	115,179.00	940,702.30	1,055,881.30	426,496.09	793,242.08	1,219,738.17	15.5%
4) Other Local Revenue		8600-8799	225,000.00	466,305.00	691,305.00	225,200.00	473,372.00	698,572.00	1.1%
5) TOTAL, REVENUES			10,970,358.00	1,925,505.06	12,895,863.06	12,143,491.09	1,627,019.98	13,770,511.07	6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	5,952,767.94	2,340,888.69	8,293,656.63	6,388,221.96	2,496,910.66	8,885,132.62	7.1%
2) Instruction - Related Services	2000-2999		1,263,451.08	105,416.00	1,368,867.08	1,314,306.75	51,057.02	1,365,363.77	-0.3%
3) Pupil Services	3000-3999		195,491.24	402,080.69	597,571.93	254,773.74	350,071.68	604,845.42	1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,080,066.62	24,045.00	1,104,111.62	1,024,225.31	24,849.00	1,049,074.31	-5.0%
8) Plant Services	8000-8999		758,619.43	74,789.58	833,409.01	819,301.29	0.00	819,301.29	-1.7%
9) Other Outgo	9000-9999		380,438.25	175,000.00	555,438.25	402,226.00	207,000.00	609,226.00	9.7%
10) TOTAL, EXPENDITURES			9,630,834.56	3,122,219.96	12,753,054.52	10,203,055.05	3,129,888.36	13,332,943.41	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,339,523.44	(1,196,714.90)	142,808.54	1,940,436.04	(1,502,868.38)	437,567.66	206.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,000.00	0.00	65,000.00	145,000.00	0.00	145,000.00	123.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(1,422,311.52)	1,422,311.52	0.00	(1,973,347.10)	1,973,347.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,487,311.52)	1,422,311.52	(65,000.00)	(2,118,347.10)	1,973,347.10	(145,000.00)	123.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,788.08)	225,596.62	77,808.54	(177,911.06)	470,478.72	292,567.66	276.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,110,561.43	635,239.65	1,745,801.08	962,773.35	860,836.27	1,823,609.62	4.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,110,561.43	635,239.65	1,745,801.08	962,773.35	860,836.27	1,823,609.62	4.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,110,561.43	635,239.65	1,745,801.08	962,773.35	860,836.27	1,823,609.62	4.5%
2) Ending Balance, June 30 (E + F1e)			962,773.35	860,836.27	1,823,609.62	784,862.29	1,331,314.99	2,116,177.28	16.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	860,836.28	860,836.28	0.00	1,331,315.02	1,331,315.02	54.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	962,773.35	(.01)	962,773.34	784,862.29	(.03)	784,862.26	-18.5%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	106,818.00	106,818.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	33,106.01	0.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	5,523.00	0.00
6266	Educator Effectiveness, FY 2021-22	231,826.00	177,192.75
6300	Lottery: Instructional Materials	78,491.21	118,765.21
6500	Special Education	0.00	523,467.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	7,325.47	7,325.47
6546	Mental Health-Related Services	80,467.00	80,467.00
6547	Special Education Early Intervention Preschool Grant	71,384.00	71,384.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	28,043.00	28,043.00
7311	Classified School Employee Professional Development Block Grant	5,936.00	5,936.00
7425	Expanded Learning Opportunities (ELO) Grant	188,738.59	188,738.59
7510	Low-Performing Students Block Grant	21,978.00	21,978.00
9010	Other Restricted Local	1,200.00	1,200.00
Total, Restricted Balance		860,836.28	1,331,315.02

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,880.00	64,000.00	-2.9%
3) Other State Revenue		8300-8599	232,120.00	300,000.00	29.2%
4) Other Local Revenue		8600-8799	325.00	7,000.00	2,053.8%
5) TOTAL, REVENUES			298,325.00	371,000.00	24.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	146,941.00	172,165.00	17.2%
3) Employee Benefits		3000-3999	58,436.87	70,306.58	20.3%
4) Books and Supplies		4000-4999	87,500.00	93,000.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	2,500.00	66.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			294,377.87	337,971.58	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,947.13	33,028.42	736.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,947.13	33,028.42	736.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,573.87	50,521.00	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,573.87	50,521.00	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,573.87	50,521.00	8.5%
2) Ending Balance, June 30 (E + F1e)			50,521.00	83,549.42	65.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,521.00	83,549.42	65.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	65,880.00	64,000.00	-2.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			65,880.00	64,000.00	-2.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	232,120.00	300,000.00	29.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			232,120.00	300,000.00	29.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	200.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125.00	7,000.00	5,500.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			325.00	7,000.00	2,053.8%
TOTAL, REVENUES			298,325.00	371,000.00	24.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	146,941.00	172,165.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			146,941.00	172,165.00	17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,210.00	45,244.00	18.4%
OASDI/Medicare/Alternative		3301-3302	11,199.72	13,170.00	17.6%
Health and Welfare Benefits		3401-3402	6,348.00	9,476.00	49.3%
Unemployment Insurance		3501-3502	732.01	87.58	-88.0%
Workers' Compensation		3601-3602	1,947.14	2,329.00	19.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,436.87	70,306.58	20.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,500.00	5,000.00	42.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	84,000.00	88,000.00	4.8%
TOTAL, BOOKS AND SUPPLIES			87,500.00	93,000.00	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	2,500.00	66.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	2,500.00	66.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			294,377.87	337,971.58	14.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,880.00	64,000.00	-2.9%
3) Other State Revenue		8300-8599	232,120.00	300,000.00	29.2%
4) Other Local Revenue		8600-8799	325.00	7,000.00	2,053.8%
5) TOTAL, REVENUES			298,325.00	371,000.00	24.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		294,377.87	337,971.58	14.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			294,377.87	337,971.58	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,947.13	33,028.42	736.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,947.13	33,028.42	736.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,573.87	50,521.00	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,573.87	50,521.00	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,573.87	50,521.00	8.5%
2) Ending Balance, June 30 (E + F1e)			50,521.00	83,549.42	65.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,521.00	83,549.42	65.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	50,521.00	83,549.42
Total, Restricted Balance		50,521.00	83,549.42

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	300.00	New
5) TOTAL, REVENUES			0.00	300.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,559,738.00	250,000.00	-93.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,559,738.00	250,000.00	-93.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,559,738.00)	(249,700.00)	-93.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,850,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,915,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			355,262.00	(249,700.00)	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,036,975.15	1,392,237.15	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,975.15	1,392,237.15	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,975.15	1,392,237.15	34.3%
2) Ending Balance, June 30 (E + F1e)			1,392,237.15	1,142,537.15	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,392,237.15	1,142,537.15	-17.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	300.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	300.00	New
TOTAL, REVENUES			0.00	300.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,559,738.00	250,000.00	-93.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,559,738.00	250,000.00	-93.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,559,738.00	250,000.00	-93.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	65,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	3,850,000.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			3,850,000.00	0.00	-100.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,915,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	300.00	New
5) TOTAL, REVENUES			0.00	300.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,559,738.00	250,000.00	-93.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,559,738.00	250,000.00	-93.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,559,738.00)	(249,700.00)	-93.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,850,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,915,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			355,262.00	(249,700.00)	-170.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,036,975.15	1,392,237.15	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,036,975.15	1,392,237.15	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,036,975.15	1,392,237.15	34.3%
2) Ending Balance, June 30 (E + F1e)			1,392,237.15	1,142,537.15	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,392,237.15	1,142,537.15	-17.9%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/13/2023

For additional information on this certification, please contact:

Name: Courtney Jasper
Title: CBO
Telephone: 760-632-5890 ext 102
E-mail: courtney.jasper@cardiffschools.com

**CARDIFF SCHOOL DISTRICT
MULTIYEAR PROJECTIONS**

		2023-2024	2024-2025	2025-2026
BEGINNING BALANCE		\$ 1,823,609	\$ 2,116,177	\$ 2,125,629
REVENUES	Revenue Limit/LCFF Sources	\$ 11,541,890	\$ 11,888,146	\$ 12,232,902
	Federal Revenue	\$ 417,707	\$ 419,000	\$ 420,000
	State Revenue	\$ 1,112,342	\$ 1,253,222	\$ 1,397,022
	Local Revenue	\$ 698,572	\$ 701,000	\$ 710,922
	TOTAL REVENUE	\$ 13,770,511	\$ 14,261,368	\$ 14,760,846
EXPENDITURES	Certificated Salaries	\$ 5,735,964	\$ 6,081,348	\$ 6,283,957
	Classified Salaries	\$ 2,043,093	\$ 2,202,348	\$ 2,325,412
	Employee Benefits	\$ 3,352,471	\$ 3,586,569	\$ 3,826,032
	Books/Supplies	\$ 372,737	\$ 381,566	\$ 385,200
	Services	\$ 1,219,452	\$ 1,285,220	\$ 1,310,500
	Equipment	\$ -	\$ -	\$ -
	Tuition - Special Ed Regional	\$ 207,000	\$ 212,000	\$ 225,000
	Debt Service	\$ 402,226	\$ 402,865	\$ 402,259
	TOTAL EXPENDITURES	\$ 13,332,943	\$ 14,151,916	\$ 14,758,360
EXCESS/DEFIENCY		\$ 437,568	\$ 109,452	\$ 2,486
Contributions	FUND 4000	\$ (145,000)	\$ (100,000)	\$ -
NET EXCESS/DEFIENCY		\$ 292,568	\$ 9,452	\$ 2,486
ENDING BALANCE		\$ 2,116,177	\$ 2,125,629	\$ 2,128,115
RESERVES				
	Restricted Monies	\$ 1,438,741	\$ 800,000	\$ 100,000
	Revolving Cash	\$ 1,500	\$ 1,500	\$ 1,500
NET ENDING BALANCE		\$ 675,936	\$ 1,324,129	\$ 2,026,615
	<i>Reserve Percentage</i>	<i>16.63%</i>	<i>15.70%</i>	<i>15.06%</i>
	<i>Property Tax Assumption</i>	<i>4.50%</i>	<i>3.50%</i>	<i>3.50%</i>

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	600.16	599.15	585.36	593.00	592.00	595.00
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	600.16	599.15	585.36	593.00	592.00	595.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	600.16	599.15	585.36	593.00	592.00	595.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

CARDIFF ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/23	APRIL 2022-23	68007	00700	A. Wilmot

District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
CHART BEGINNING BALANCE:				\$ 3,112,709	\$ 2,363,801	\$ 1,385,480	\$ 557,304	\$ 213,610	\$ 15,046	\$ 2,636,106	\$ 3,433,255	\$ 2,833,038	\$ 2,243,805	\$ 3,828,098	\$ 4,158,574	
LCFF SOURCES																
1.1	S	8011		LCFF	\$ 60,095	\$ 60,095	\$ 60,095	\$ 60,095	\$ -	\$ -	\$ 24,038	\$ 27,243	\$ 27,243	\$ 27,243	\$ 27,243	\$ 400,634
1.2	S	8021-8046		Property Taxes	\$ 36,794	\$ 209,198	\$ 32,589	\$ 145,072	\$ 411,037	\$ 3,372,400	\$ 1,604,203	\$ 262,812	\$ 262,812	\$ 2,703,807	\$ 1,208,934	\$ 262,812
1.3	S	8012		EPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,901
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (1,554)	\$ (3,109)	\$ (2,072)	\$ (2,072)	\$ (2,072)	\$ (2,072)	\$ (1,813)	\$ (1,813)	\$ (1,813)	\$ (5,440)	\$ (25,905)
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 11,512	\$ -	\$ -	\$ -	\$ 11,512	\$ -	\$ -	\$ 23,023
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES				\$ 96,889	\$ 267,739	\$ 121,477	\$ 203,095	\$ 420,477	\$ 3,402,229	\$ 1,626,168	\$ 287,982	\$ 331,654	\$ 2,729,237	\$ 1,234,364	\$ 339,539	\$ 11,060,849
FEDERAL REVENUE																
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347
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				\$ -	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347	\$ -	\$ -	\$ 8,347	\$ 33,390
OTHER STATE REVENUE																
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 16,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,264
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,840	\$ -	\$ -	\$ 26,840	\$ -	\$ 26,840	\$ 80,519
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,096	\$ 489,096
3.8	A	Multiple		Other State	\$ -	\$ -	\$ 6,313	\$ 3,227	\$ -	\$ 44,044	\$ -	\$ -	\$ 3,795	\$ -	\$ 20,870	\$ 78,249
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)												\$ -
8300-8599 TOTAL OTHER STATE REVENUE				\$ -	\$ -	\$ 6,313	\$ 3,227	\$ 16,264	\$ -	\$ 70,883	\$ -	\$ -	\$ 30,635	\$ -	\$ 536,806	\$ 664,128
OTHER LOCAL REVENUE																
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 66,475	\$ 66,475	\$ 66,475	\$ 66,475	\$ -	\$ -	\$ 26,590	\$ 30,135	\$ 30,135	\$ 30,135	\$ 30,135	\$ 443,165
4.2	A	Multiple		Other Local	\$ 2,305	\$ 12,479	\$ 18,068	\$ 40,141	\$ 7,610	\$ 6,648	\$ 16,527	\$ 7,819	\$ 5,468	\$ 12,344	\$ 28,980	\$ 204,300
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 68,780	\$ 78,954	\$ 84,542	\$ 106,616	\$ 7,610	\$ 6,648	\$ 43,117	\$ 37,954	\$ 35,604	\$ 42,479	\$ 59,115	\$ 76,047	\$ 647,465
OTHER FINANCING SOURCES																
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ 400,000	\$ 302,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702,000
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ 400,000	\$ 302,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702,000
8000-8998 TOTAL REVENUE				\$ 165,668	\$ 346,693	\$ 220,679	\$ 712,938	\$ 746,350	\$ 3,417,224	\$ 1,740,168	\$ 325,937	\$ 375,606	\$ 2,802,351	\$ 1,293,479	\$ 960,740	\$ 13,107,832
SALARIES & BENEFITS																
6.1	A	1000-1999		Certificated	\$ 62,871	\$ 473,199	\$ 477,235	\$ 484,370	\$ 488,163	\$ 479,783	\$ 478,891	\$ 495,588	\$ 492,988	\$ 628,129	\$ 501,759	\$ 518,112
6.2	A	2000-2999		Classified	\$ 71,580	\$ 89,002	\$ 189,898	\$ 178,613	\$ 157,584	\$ 174,318	\$ 173,334	\$ 151,855	\$ 177,049	\$ 181,464	\$ 192,755	\$ 162,525
6.3	A	3000-3999		Benefits	\$ 32,961	\$ 149,392	\$ 204,999	\$ 189,635	\$ 192,392	\$ 190,336	\$ 197,181	\$ 194,121	\$ 190,673	\$ 236,519	\$ 200,580	\$ 197,236
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,096
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)												\$ -
1000-3999 TOTAL SALARIES & BENEFITS				\$ 167,413	\$ 711,594	\$ 872,132	\$ 852,618	\$ 838,139	\$ 844,437	\$ 849,407	\$ 841,565	\$ 860,710	\$ 1,046,112	\$ 895,093	\$ 1,366,969	\$ 10,146,187
OTHER EXPENDITURES																
7.1	A	4000-4999		Supplies	\$ 55,594	\$ 82,847	\$ 49,033	\$ 40,628	\$ 16,157	\$ 12,587	\$ 6,986	\$ 6,094	\$ 14,932	\$ 16,657	\$ 9,251	\$ 27,081
7.2	A	5500-5599		Utilities	\$ 6,846	\$ 31,886	\$ 23,344	\$ 31,085	\$ 18,336	\$ 31,006	\$ 16,201	\$ 18,988	\$ 13,554	\$ 18,494	\$ 15,100	\$ 26,245
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 66,001	\$ 58,198	\$ 44,194	\$ 118,297	\$ 58,172	\$ 56,346	\$ 58,685	\$ 54,551	\$ 67,332	\$ 58,112	\$ 40,401	\$ 68,134
7.4	A	6000-6999		Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ 68,779	\$ 533	\$ 703	\$ 14,005	\$ 14,110	\$ 5,640	\$ 11,740	\$ 4,956	\$ 8,311	\$ 78,683	\$ 3,159	\$ 58,663
7.7	M	4000-7999		Other Expenditures (One-Time Funding)												\$ -

CARDIFF ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/23	APRIL 2022-23	68007	00700	A. Wilmot

District's authorizing signature

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
	CHARTER BEGINNING BALANCE:	\$ 3,112,709	\$ 2,363,801	\$ 1,385,480	\$ 557,304	\$ 213,610	\$ 15,046	\$ 2,636,106	\$ 3,433,255	\$ 2,833,038	\$ 2,243,805	\$ 3,828,098	\$ 4,158,574	
4000-7998	TOTAL OTHER EXPENDITURES	\$ 197,220	\$ 173,464	\$ 117,275	\$ 204,015	\$ 106,775	\$ 105,580	\$ 93,613	\$ 84,589	\$ 104,128	\$ 171,947	\$ 67,910	\$ 170,122	\$ 1,596,637
1000-7998	TOTAL EXPENDITURES	\$ 364,632	\$ 885,058	\$ 989,407	\$ 1,056,632	\$ 944,914	\$ 950,016	\$ 943,019	\$ 926,154	\$ 964,838	\$ 1,218,058	\$ 963,003	\$ 1,537,092	\$ 11,742,823

CARDIFF ELEMENTARY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/23	APRIL 2022-23	68007	00700	A. Wilmot

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
 BEGINNING BALANCE:	\$ 3,112,709	\$ 2,363,801	\$ 1,385,480	\$ 557,304	\$ 213,610	\$ 15,046	\$ 2,636,106	\$ 3,433,255	\$ 2,833,038	\$ 2,243,805	\$ 3,828,098	\$ 4,158,574	

ASSETS				Beginning Bal												Ending Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9200-9299	Receivables	\$ (204,392)	\$ -	\$ -	\$ 50,540	\$ -	\$ -	\$ 153,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)													
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (204,392)	\$ -	\$ -	\$ 50,540	\$ -	\$ -	\$ 153,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CURRENT LIABILITIES				Beginning Bal												Ending Balance
9.1	NP	9500-9599	Payables	\$ 1,099,889	\$ (549,944)	\$ (439,955)	\$ (109,989)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)													
9500-9659 TOTAL CURRENT LIABILITIES				\$ 1,099,889	\$ (549,944)	\$ (439,955)	\$ (109,989)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

OTHER ACTIVITY				Beginning Bal												Ending Balance
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6	NP	Multiple	Treasury Reconciling Items													\$ -
9111-9499 TOTAL OTHER ACTIVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 2,363,801	\$ 1,385,480	\$ 557,304	\$ 213,610	\$ 15,046	\$ 2,636,106	\$ 3,433,255	\$ 2,833,038	\$ 2,243,805	\$ 3,828,098	\$ 4,158,574	\$ 3,582,222	\$ 4,477,718
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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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ 895,496												\$ 895,496
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ENDING CASH BALANCE	9110	\$ 2,363,801	\$ 1,385,480	\$ 557,304	\$ 213,610	\$ 15,046	\$ 2,636,106	\$ 3,433,255	\$ 2,833,038	\$ 2,243,805	\$ 3,828,098	\$ 4,158,574	\$ 3,582,222	\$ 3,582,222
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District: Cardiff
CDS #:

Adopted Budget
2023-24 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2023-24 Budget
01	General Fund/County School Service Fund	\$2,116,177.29
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$2,116,177.29
District Standard Reserve Level		4%
Less District Minimum Reserve for Economic Uncertainties		\$533,317.72
Remaining Balance to Substantiate Need		\$1,582,859.57

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund		Approved Budget Assumptions are to target 20%-25% reserves
Total of Substantiated Needs		\$1,582,859.57	

Remaining Unsubstantiated Balance **\$0.00** **Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

CARDIFF SCHOOL DISTRICT

SCHOOL COUNSELOR

DEFINITION:

Under the general supervision of the site principal and in collaboration with the director of special education, the school counselor is responsible for enabling students to acquire grade level competencies in the areas of personal/social behaviors and adaptive behaviors. The counselor also consults with teachers, administrators, and parents regarding effective strategies for assisting with student behavior and for developing a positive learning environment for individual students.

TYPICAL DUTIES:

- Counsels individual students to facilitate transition from home to school and to promote and build positive attitudes, self-advocacy, self-understanding, self-direction, and responsibility
- Counsels groups of students to promote confidence and effective interaction including problem solving and effective decision making
- Consults with teachers to coordinate effective intervention plans to meet students' needs and to serve as a referral agent when needed
- Consults with other school staff as needed on curriculum development, testing, records, placement, grouping, student evaluation, screening of students, and providing information
- Explains the functions of counselors to students, teachers, parents and the general public
- Communicates with parents to maximize students' social and academic adjustment and assisting in parental understanding of child development
- Interprets appropriate assessment data
- Evaluates program effectiveness, reviews data related to programs, and develops ideas for improving and/or enhancing services
- Participates in the Student Study Team and IEP process as needed to problem solve and coordinate services
- Participates in crisis team support when needed
- Develops and/or presents age appropriate classroom, small group, and one on one activities to enhance personal/social skills and appropriate behavior
- Supports programs for rewarding appropriate behavior
- Maintains effective records of student behavior in order to follow through with needed services
- Designs and presents inservice activities and professional development for staff when needed

- Maintains professional learning by keeping abreast of current practices, implementing activities based on current research, and disseminating successful strategies to professional colleagues
- Maintain an appropriate online presence through school website and newsletters
- Serves in various capacities at the school or the district level when required, such as providing inservice, participating on committees, safety teams and supporting administration with behaviors, concerns, and emergencies
- Performs other related duties as assigned

EMPLOYMENT STANDARDS

Knowledge of:

- Instructional programs and best practices in social emotional education
- Multi-tiered Systems of Supports (MTSS)
- Positive behavior support strategies and best practices
- Social-emotional needs that affect the learning process
- Cultural, ethnic and language variations in the selection and use of appropriate diagnostic tools designed to assist in formulating enrichment, prevention, and remedial processes for children
- Current research, theory, and practices regarding instruction in the area of social emotional learning
- Data management and analysis
- Interpersonal skills using tact, patience, and courtesy
- Oral and written communication skills
- Correct English usage, spelling, grammar, punctuation, and arithmetic

Ability to:

- Effectively present information and respond to questions from a variety of school staff, parents, and agencies
- Demonstrate mastery skill in communicating in critical situations, orally, in writing, and in facilitating group processes
- Analyze and utilize data to make informed decisions
- Function as a collaborative team member in a variety of settings and situations
- Modify systems, procedures, and programs within areas of responsibility
- Use Standard English to communicate orally and in writing with large and small audiences
- Seek out necessary information, agencies, and resources for specific situations
- Operate technology and software used by the District

- Communicate effectively and work cooperatively with students, staff, families, and the public
- Provide grade level appropriate instruction to students
- Demonstrate empathy with parents and students
- Be flexible, patient, and work well under pressure
- Maintain regular and consistent attendance
- Effectively manage time and prioritize needs
- Possess mature judgment and ability to exercise individual initiative

MINIMUM QUALIFICATIONS:

Bachelor's Degree from an accredited college or university and a valid California Pupil Personnel Services: School Counselor Credential. Valid California Driver's License is required. School experience is preferred.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel objects, tools or controls; speak; and listen. The employee frequently is required to walk; reach with hands and arms; climb or balance; and stoop, kneel, crouch or crawl. The employee is occasionally required to stand. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus.

WORK ENVIRONMENT:

The work environment described here is representative of that which must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The work environment involves daily contact with students, school and district staff. The work environment involves possible interruptions. The noise level in the work environment is usually moderate.

SALARY:

In accordance with the certificated salary schedule