

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

REGULAR MEETING OF THE GOVERNING BOARD
AGENDA

THURSDAY, MARCH 10, 2022

5:00 PM PUBLIC MEETING

ADA HARRIS SCHOOL AUDITORIUM • 1508 WINDSOR ROAD • CARDIFF-BY-THE-SEA, CA 92007

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

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

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

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

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

I. ORGANIZATIONAL ITEMS

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

Ms. Rhea Stewart, President

Ms. Nancy Orr, Clerk

Mr. Dave Clark, Member

Ms. Siena Randall, Member

Mr. Shad Thielman, Member

Ms. Jill Vinson, Superintendent

D. Approve Agenda for March 10, 2022

(All items are action unless labeled information.)

E. Approve [Minutes](#) from the Regular Meeting of February 10, 2022

II. HEARING SESSION

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

III. CONSENT CALENDAR

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

- A. Approve Current Business Items:
 - 1. Purchase Orders; [February 2022](#)
 - 2. Commercial Warrants #14-861300 to #14-869173; \$198,547.95
 - 3. Payroll Warrants February 2022; \$682,689.50
- B. Approve [Enrollment Report as of March 4, 2022](#)
- C. Removal of Items from Consent Calendar
- D. Approve Consent Calendar

IV. GENERAL FUNCTIONS

- A. [Approve CSBA Policy Updates](#)
- B. [2022 CSBA Delegate Assembly](#) Election Region 17 (9 vacancies)
- C. Approve [Impact Teacher Job Description](#)

V. BUSINESS & FINANCE

- A. Review and Accept [Annual Audit Ending June 30, 2021](#)

- B. Approve [Budget Changes through January 31, 2022](#)
- C. Authorize District Certification of the [Second Period Interim State Report for Period Ending January 31, 2022](#)

VI. FUTURE AGENDA ITEMS

VII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- A. Conference with Legal Counsel- Anticipated Litigation-
Significant exposure to litigation pursuant to Government
Code section 54956.9(d)(2): (ONE potential case)
- B. Conference with the District's labor negotiator, Jill Vinson, Regarding
Negotiations with the Cardiff Elementary Teachers Association–
Government Code Section 54957.6

VIII. RECONVENE TO OPEN SESSION

IX. REPORT FROM CLOSED SESSION

X. ADJOURNMENT OF MEETING

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

MINUTES
REGULAR BOARD MEETING, FEBRUARY 10, 2022

The Regular Board Meeting of the Governing Board of the Cardiff School District was held on Thursday, February 10, 2022, at Ada Harris Elementary School, located at 1508 Windsor Road, Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 5:04 p.m. and led the trustees and visitors in the Pledge of Allegiance.

Members Present: Clark, Orr, Randall, Stewart, Thielman

Members Absent: 0

Administrators

Present: Vinson, Giroux, Scheftner

The agenda for the February 10, 2022, Regular Board meeting, was approved as presented.

MOTION: Orr
SECOND: Thielman
AYES: Clark, Orr, Randall, Stewart, Thielman
NOES: 0
ABSENT: 0

The minutes from the Regular Board Meeting of January 20, 2022, were approved as written.

MOTION: Randall
SECOND: Clark
AYES: Clark, Orr, Randall, Stewart, Thielman
NOES: 0
ABSENT: 0

President Stewart opened the meeting to public comment.

Isabelle and Andre Chambers addressed the Board regarding mask choice.

Hearing Session:

- The School Site Council meeting was held on Monday, January 24, 2022. The Safety Plan was reviewed and approved.
- The Cardiff SEA held a meeting last night. They are 94% to their fundraising goal for the school year.

- Principal Janelle Scheftner shared that Ada Harris is celebrating Kindness month with students demonstrating acts of kindness throughout the campus. The Student Council is working on updating school rules by gathering feedback from other classmates and then collaborating as a team on how to improve them. Students are focused on informational writing assignments, wrapping up big projects, and are excited about celebrating Valentines Day, Crazy Hat Day and Spirit Day.
- Principal Michelle Giroux was excited to share that Cardiff School was also celebrating Kindness Month with positive messages, posters, reading books and artwork throughout the campus. Students are learning about magnetism in science, how to become a better reader and writing book project reviews.
- Superintendent Vinson shared that with COVID-19 case rates continuing to fall, volunteers will resume after Family Week and the playground cohorts during recess time will be relaxed. Through a difficult surge, everyone remained flexible and adapted to the fluidity of the mitigation layers. The statewide indoor mask mandate is scheduled to sunset on February 15, 2022. We are awaiting further announcements about changes to K-12 guidance for schools. Completion of the Cardiff parking lot is scheduled for Family Week. A California Pivotal Practices District application was submitted to recognize the dedication to learning that District staff and families exemplified through the hybrid model and use of technology throughout the 2020-21 school year. Whether or not the award is honored, the process provided a sense of pride to the good work that was done.

The Consent Calendar was approved as presented.

MOTION: Randall
 SECOND: Orr
 AYES: Clark, Orr, Randall, Stewart, Thielman
 NOES: 0
 ABSENT: 0

The CSBA policy updates were approved as presented.

MOTION: Randall
 SECOND: Orr
 AYES: Clark, Orr, Randall, Stewart, Thielman
 NOES: 0
 ABSENT: 0

The revised District calendar for the 2021-22 school year was approved.

MOTION: Clark
 SECOND: Orr
 AYES: Clark, Orr, Randall, Stewart, Thielman
 NOES: 0
 ABSENT: 0

The 2022 Board Governance Protocols was reviewed and approved.

MOTION: Randall
SECOND: Thielman
AYES: Clark, Orr, Randall, Stewart, Thielman
NOES: 0
ABSENT: 0

The Supplement to the Annual Update for the 2021-22 LCAP was provided to the Board for informational purposes. The LCAP goals remain the same, with focus on learning supports. The additional funding from the 2021 Budget Act was addressed in the first interim which will provide COVID prevention and mitigation resources.

The Network Electronics E-Rate Contract was approved.

MOTION: Orr
SECOND: Randall
AYES: Clark, Orr, Randall, Stewart, Thielman
NOES: 0
ABSENT: 0

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:42 p.m. The meeting reconvened to open session at 7:30 p.m. President Stewart reported that no action was taken during closed session.

There being no other business to come before the Board, the meeting was adjourned at 7:31 p.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

FEBRUARY 2021 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Inv Amount
INSTRUCTIONAL SUPPLIES										
	2/1/21	CAROLYN VAN LEAR	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 49.32
3471	2/1/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 221.87
3484	2/1/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 71.38
3481	2/1/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 246.21
3493	2/1/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 68.96
3490	2/4/21	OFFICE DEPOT	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 57.28
3492	2/4/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 121.54
3492	2/4/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 15.52
3489	2/4/21	RASIX COMPUTER CENTER, INC.	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 265.49
	2/8/21	DEBORAH HEYER	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 107.58
	2/8/21	LYNNE SALLANS	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 163.56
3509	2/11/21	DECKER, INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 99.42
3501	2/11/21	DEMCO, INC.	0100	0000000	1110	1000	4300000	111	Library Supplies	\$ 65.59
3476	2/11/21	GOPHER SPORT	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 477.66
	2/16/21	ANDREA MURPHY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 15.00
3499	2/18/21	SCHOLASTIC BOOK CLUBS, INC.	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 421.50
	2/18/21	SCHOLASTIC INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 6.75
3518	2/22/21	BLICK ART MATERIALS	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 78.48
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	6500000	5770	3120	4300000	000	SPED Instructional Supplies	\$ 26.45
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 823.34
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 8.38
3463	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 650.08
3511	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 27.07
3468	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 86.18
3480	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 18.31
3467	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 327.22
3486	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 478.36
3507	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 21.52
3487	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 41.74
3491	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 15.07
3515	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 7.53
3498	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 20.46
3500	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 357.23
3512	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 89.91
3475	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 172.61
3504	2/22/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 148.84
3494	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 795.75
3505	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 323.22
3473	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 77.55
3488	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 133.25
3496	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	111	Library Supplies	\$ 379.23
3508	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	222	Library Supplies	\$ 381.62
3485	2/22/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	222	Library Supplies	\$ 297.71
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300111	111	Instructional Supplies	\$ 1.99
3517	2/25/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 566.55
3522	2/25/21	USI INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 121.68
										\$ 8,951.96

NON-INSTRUCTIONAL SUPPLIES										
3483	2/1/21	CAMEO PAPER & JANITORIAL	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 159.36
	2/1/21	PITNEY BOWES, INC	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 52.19
	2/1/21	SAN DIEGO COUNTY OFFICE OF ED	0100	0000000	0000	7100	4300000	000	Office Supplies	\$ 43.10
3472	2/1/21	SOUTHWEST SCHOOL &	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 65.86
	2/4/21	CYPRESS PRODUCTIONS	0100	0000000	0000	7100	4300000	000	Office Supplies	\$ 150.00
3438	2/4/21	SOUTHWEST SCHOOL &	0100	3220000	0000	8200	4300000	000	Outdoor Tables	\$ 7,127.66
3495	2/4/21	SOUTHWEST SCHOOL &	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 8.92
3208	2/8/21	HOME DEPOT CREDIT SERVICES	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	\$ 528.23
3212	2/16/21	READY REFRESH BY NESTLE	0100	0000000	0000	7200	4300000	000	Services for January	\$ 40.93
3212	2/16/21	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	222	Services for January	\$ 101.28
3212	2/16/21	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	111	Services for January	\$ 40.93
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	4300000	000	Office Supplies	\$ 75.34
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 448.54
3479	2/22/21	SYNCB/AMAZON	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 645.40
3482	2/22/21	SYNCB/AMAZON	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 204.50
3513	2/25/21	SOUTHWEST SCHOOL &	0100	3220000	0000	8200	4300000	000	Health Supplies	\$ 134.69
3218	2/25/21	WEX BANK	0100	8150000	0000	8110	4300000	000	Automotive Supplies	\$ 104.46
										\$ 9,931.39

4000 (SUPPLIES) TOTALS: BALANCE: 326,411 ACCUMULATED BALANCE: 299,503 REMAINING BALANCE: 26,908

UTILITIES										
3213	2/1/21	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for January	\$ 573.60
3213	2/1/21	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for January	\$ 573.61
	2/4/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 138.19
	2/4/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 138.19
3210	2/11/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for January	\$ 874.81
3210	2/11/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for January	\$ 826.53
3210	2/11/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for January	\$ 53.64
3210	2/11/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for January	\$ 681.43
3210	2/11/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	222	Services for January	\$ 3,628.42
	2/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	\$ 765.54
	2/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	\$ 279.09
	2/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	\$ 44.26
3211	2/18/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for January	\$ 6,550.76
3211	2/18/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for January	\$ 18.10
3211	2/22/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for January	\$ 3,104.43
3211	2/22/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for January	\$ 638.97
3210	2/22/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for January	\$ 900.90
3210	2/22/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for January	\$ 841.60
										\$ 20,632.07

SERVICES										
3461	2/1/21	J.M.D.LANDSCAPE INC.	0100	8150000	0000	8110	5800000	000	Maintenance Services	\$ 424.00
3226	2/1/21	J.M.D.LANDSCAPE INC.	0100	8150000	0000	8110	5800000	000	Maintenance Services	\$ 3,588.33
	2/1/21	MONIKA VAN VLIET	0100	6500000	5760	1190	5800000	000	Services for January	\$ 1,860.48
3209	2/4/21	MISSION LINEN & UNIFORM	0100	8150000	0000	8110	5600000	000	Services for January	\$ 353.40
3354	2/4/21	ADT COMMERCIAL LLC	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$ 1,936.00
3354	2/4/21	ADT COMMERCIAL LLC	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$ 990.00
3506	2/4/21	APLUS ELECTRONICS	0100	0000000	0000	2420	5800000	000	Technology Repair	\$ 760.15
3429	2/4/21	J.M.D.LANDSCAPE INC.	0100	8150000	0000	8110	5800000	000	Maintenance Services	\$ 10,530.00
	2/4/21	FAGEN FRIEDMAN & FULFROST, LLP	0100	0000000	0000	7100	5800005	000	Services for December	\$ 5,693.00
3244	2/4/21	PITNEY BOWES GLOBAL	0100	0000000	0000	7200	5900002	000	Lease Payment Dec - Feb	\$ 304.13
3418	2/8/21	ALC SCHOOLS	0100	0000000	5760	3600	5100000	000	Transportation	\$ 2,295.00
3307	2/8/21	K.I.D.S. THERAPY ASSOCIATES	0100	6500000	5760	1130	5800000	000	Services for January	\$ 5,489.85
3339	2/8/21	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for January	\$ 3,313.00
3339	2/8/21	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for January	\$ 5,441.00
	2/11/21	DR. DEBRA DUPREE	0100	0000000	0000	7100	5800000	000	Professional Services	\$ 685.00
3367	2/11/21	JAN-PRO	0100	3220000	0000	8200	5800000	000	Maintenance Services	\$ 5,040.00
	2/11/21	JAN-PRO	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$ 1,064.00
3308	2/11/21	SHRED-IT USA	0100	0000000	0000	7200	5800000	000	Services for January	\$ 113.96
3172	2/16/21	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	\$ 60.00
3172	2/16/21	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	\$ 96.00
	2/16/21	JULIE PARKER	0100	0000000	0000	7100	5800000	000	Professional Services	\$ 350.00
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	5200000	000	Conference - CSBA	\$ 1,197.00
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	5300000	000	Membership Dues	\$ 128.22
3450	2/22/21	J.M.D.LANDSCAPE INC.	0100	8150000	0000	8110	5800000	000	Maintenance Services	\$ 358.43
3226	2/22/21	J.M.D.LANDSCAPE INC.	0100	8150000	0000	8110	5800000	000	Maintenance Services	\$ 3,588.33
3449	2/22/21	J.M.D.LANDSCAPE INC.	0100	8150000	0000	8110	5800000	000	Maintenance Services	\$ 980.00
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$ 190.93
	2/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	5900002	000	Postage	\$ 65.25
3283	2/25/21	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	2700	5600000	111	Lease Payment February	\$ 294.42
3283	2/25/21	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	7200	5600000	000	Lease Payment February	\$ 294.43
3283	2/25/21	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	2700	5600000	222	Lease Payment February	\$ 294.42
	2/25/21	HARRIS SCHOOL SOLUTIONS	0100	0000000	0000	2420	5800000	000	Merchant Fees for January	\$ 47.50
	2/25/21	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	0100	0000000	0000	7100	5800005	000	Services for January	\$ 351.75
										\$ 58,177.98

5000 (SERVICES) TOTALS: BALANCE: 989,003 ACCUMULATED BALANCE: 536,594 REMAINING BALANCE: 452,409

FUND 4000 - CAPITAL FACILITIES										
3378	2/1/21	TWINING CONSULTING	4000	0000000	0000	8500	6200000	000	Professional Services	\$ 160.00
3378	2/1/21	TWINING CONSULTING	4000	0000000	0000	8500	6200000	000	Professional Services	\$ 1,577.00
3378	2/1/21	TWINING CONSULTING	4000	0000000	0000	8500	6200000	000	Professional Services	\$ 660.00
3401	2/1/21	NIC PARTNERS	4000	0000000	0000	8500	6200000	000	Professional Services	\$ 4,577.12
	2/4/21	MCCARTHY BUILDING COMPANIES	4000	0000000	0000	8500	6200000	000	Professional Services	\$ 456,539.53
	2/4/21	MCCARTHY BUILDING COMPANIES	4000	0000000	0000	8500	6200000	000	Professional Services	\$ 24,028.40
3149	2/4/21	MOBILE MINI	4000	0000000	0000	8500	6200000	000	Storage	\$ 189.75
3149	2/4/21	MOBILE MINI	4000	0000000	0000	8500	6200000	000	Storage	\$ 189.75
3149	2/4/21	MOBILE MINI	4000	0000000	0000	8500	6200000	000	Storage	\$ 189.75
3149	2/4/21	MOBILE MINI	4000	0000000	0000	8500	6200000	000	Storage	\$ 189.75

[illegible]

CARDIFF

K	Glass	<u>20</u>
K	McNamara	<u>20</u>
K	Sallans	<u>20</u>
K	Stone	<u>20</u>

TOT K 80

1	Doui/Stuart	<u>23</u>
1	Easson	<u>21</u>
1	Kavan	<u>22</u>
1	Miller	<u>22</u>
1	Rector	<u>23</u>

TOT 1 111

2	Boyesen	<u>21</u>
2	Payte	<u>21</u>
2	Redding	<u>21</u>
2	Pacetti/Paz	<u>19</u>

TOT 2 82Wilson 0**TOT** 0**Subtotal** 273**ADA HARRIS**

3	Herrman	<u>19</u>
3	Milliken	<u>22</u>
3	Murray	<u>23</u>
3	Switzler	<u>23</u>

TOT 3 87

4	Brice	<u>18</u>
4	Green	<u>21</u>
4	Mihaly	<u>20</u>
4	Price	<u>22</u>
4	Trees	<u>19</u>

TOT 4 100

5	d'Entremont	<u>20</u>
5	Ensberg	<u>21</u>
5	Heyer	<u>22</u>
5	Yant	<u>19</u>

TOT 6 82

6	Jewell	<u>25</u>
6	Nguyen	<u>20</u>
6	Therriault	<u>22</u>
6	Tiersma	<u>22</u>

TOT 6 89Velit 13**TOT** 13**Subtotal** 371**DISTRICT TOTAL** 644

CSBA POLICY GUIDE SHEET

March 2022

Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures

Regulation updated to delete material related to complaints regarding noncompliance with health and safety requirements in a license-exempt CSPP program as such complaints have been moved to BP/AR 1312.3 - Uniform Complaint Procedures, consistent with CDE's Federal Program Monitoring instrument.

Board Policy 4112.9/4212.9/4312.9 - Employee Notifications

Policy updated to make change for gender neutrality and to revise legal references to reflect corresponding revisions in the Exhibit.

Exhibit 4112.9/4212.9/4312.9 - Employee Notifications

Exhibit updates Section I (All Employees) to (1) delete cite to 2 CCR 11024 which does not directly include a sexual harassment notice requirement; (2) indicate that the notification regarding a public hearing on an alternative schedule for secondary grades is addressed in BP 6112 rather than the AR; (3) delete an item regarding the oath or affirmation for disaster service workers since law does not specifically require an employee notification; (4) indicate that the notification regarding AIDS and hepatitis B was moved from AR 4119.43/4219.43/4319.43 to the BP; (5) indicate that the notification of workers' compensation benefits is addressed in AR 4157.1/4257.1/4357.1 rather than the BP; and (6) indicate that the notification regarding the district's nondiscrimination policy and complaint procedures are addressed in AR 4030 rather than the BP. Section II (Certificated Employees) updated to expand legal cites for the reelection notice for probationary employees and broaden the item to apply to districts with less than 250 average daily attendance. Section III (Classified Employees) updated to (1) delete the dismissal notice for merit system districts since the personnel commission establishes dismissal procedures for such districts and the notice is not reflected in policy; (2) add another legal cite pertaining to the notice of employee drug testing requirements and indicate that the notification is addressed in AR 4112.42/4212.42/4312.42 rather than the BP; and (3) add a requirement to provide school bus drivers with information regarding post-accident procedures. Section V (Individual Employees Under Special Circumstances) updated to indicate that the notice on potential eligibility for workers' compensation benefits is addressed in AR 4157.1/4257.1/4357.1 rather than the BP.

Board Policy 4113 - Assignment

Policy updated to reflect **NEW LAW (AB 1219, 2019)** which requires annual monitoring of the assignment of certificated employees at all schools, and requires the Commission on Teacher Credentialing (CTC) to administer a statewide system that produces an annual data file of vacancies and misassignments and provides districts an opportunity to submit additional evidence that an employee is legally authorized for the assignment. Policy also adds legal requirements to report misassignments in the school accountability report card and to use Williams uniform complaint procedures to address any complaint alleging teacher misassignment or vacancy.

Administrative Regulation 4113 - Assignment

Regulation updated to make minor corrections for gender neutrality.

Board Policy 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens

Policy updated to add the requirement that the district's exposure control plan for bloodborne pathogens be consistent with the district's injury and illness prevention program established pursuant to Labor Code 6401.7. Legal cites added for training and hepatitis B vaccination requirements, and material deleted regarding the exemption of designated first aid providers from the pre-exposure hepatitis B vaccination, which is repeated in the AR. Paragraph added to include the district's responsibility to implement follow-up procedures in the event of an exposure incident.

Administrative Regulation 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens

Regulation updated to add federal legal cites where applicable, add definition of personal protective equipment, and delete requirement to communicate hazards to employees through labels and signs, which is not applicable to school districts. Section on "Preventive Measures" expanded to include the provision of

personal protective equipment, observance of universal precautions, and compliance with state regulations for needleless systems, needle devices, and non-needle sharps. Regulation also adds more detail regarding the exemption of certain first aid providers from the pre-exposure hepatitis B vaccine and adds required components of staff training.

Exhibit 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens

Exhibit updated to clarify which employees are required to sign a statement when they decline to accept the hepatitis B vaccination offered by the district.

Board Policy 1340 - Access to District Records

Policy updated to reflect **NEW LAW (AB 1819, 2019)** which allows members of the public to use their own equipment on district premises, free of charge, to photograph, copy, or reproduce a disclosable district record, provided that the equipment does not make physical contact with the record.

Administrative Regulation 1340 - Access to District Records

Regulation updates the list of confidential public records to include the prohibition against releasing an employee's personal email address, upon request from the employee. Regulation also reflects **NEW LAW (AB 1819, 2019)** which allows members of the public to use their own equipment, free of charge, to photograph, copy, or reproduce a disclosable district record on district premises, provided that the means of copying or reproducing the record does not require the equipment to make physical contact with the record, does not damage the record, and does not result in unauthorized access to the district's computer systems or secured networks.

Board Policy 4119.43/4219.43/4319.43 - Universal Precautions

Policy updated to include material formerly in the AR on the provision of information to employees regarding acquired immune deficiency syndrome (AIDS), AIDS-related conditions, and hepatitis B and appropriate methods to prevent exposure. Policy also adds optional paragraph regarding the inclusion of related information in employee handbooks.

Administrative Regulation 4119.43/4219.43/4319.43 - Universal Precautions

Regulation updated to add a definition of occupational exposure and delete other unnecessary definitions. Section on "Employee Information" moved to BP. Section on "Infection Control Practices" revised to delete detailed requirements that are specifically applicable to employees identified as having occupational exposure, which are addressed in BP/AR 4119.42 - Exposure Control Plan for Bloodborne Pathogens, and to delete items with limited applicability in school settings.

Board Policy 4151/4251/4351 - Employee Compensation

Policy updated to delete Labor Code citation that is not applicable to public agencies and instead reflect Education Code provisions related to overtime compensation for classified employees.

Board Policy 5141.5 - Mental Health

New policy addresses strategies and services to promote students' emotional well-being and mental health, including student instruction, staff training, crisis intervention, counseling services and referrals, Section 504 evaluation, and collaboration with mental health professionals, agencies, and organizations. Policy reflects **NEW LAW (SB 75, 2019)** which establishes the Mental Health Student Services Act for the purpose of supporting mental health partnerships among county mental health agencies and local educational agencies.

Board Policy 5145.3 - Nondiscrimination/Harassment

Policy updated to reflect law prohibiting discrimination based on medical condition and to reflect **NEW LAW (AB 34, 2019)** which requires the district, starting in the 2020-21 school year, to post its nondiscrimination policies, and specified state and federal laws regarding discrimination, bullying, and harassment, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students.

Board Policy 6020 - Parent Involvement

Policy updated to reflect the requirements to work with parents/guardians and family members to jointly develop the district's parent involvement policy and to include strategies for family engagement in the local control and accountability plan (LCAP). For districts that receive federal Title IV funding for family engagement programs, policy adds the requirement to inform parents/guardians and organizations of the existence of the program. Policy also contains material formerly in the AR regarding the inclusion of the Title I local educational agency plan into the LCAP and the distribution of the district and school-level parent involvement policies.

Administrative Regulation 6020 - Parent Involvement

Regulation updated to revise the section on "District Strategies for Title I Schools," including moving and adding strategies under item #2 to reflect means by which the district may provide coordination, technical assistance, and other support to build school capacity for parent involvement activities, and adding strategies under item #5 to reflect means by which the district may use evaluation findings to design evidence-based strategies for more effective parent/guardian and family involvement. Section on "School-Level Strategies for Title I Schools" revises item #7 to include strategies formerly in section on "District Strategies for Title I Schools." Minor changes made throughout section on "District Strategies for Non-Title I Schools" to more directly reflect law.

Board Bylaw 9322 - Agenda/Meeting Materials

Board Bylaw is included for review.

Administrative Regulation

Community Relations

AR 1312.4(a)

WILLIAMS UNIFORM COMPLAINT PROCEDURES

Types of Complaints

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186; 5 CCR 4681)
 - a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
 - b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
 - c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
 - d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

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

2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)
 - a. A semester begins and a teacher vacancy exists.
 - b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.

(cf. 4112.22 - Staff Teaching English Learners)

- c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated

WILLIAMS UNIFORM COMPLAINT PROCEDURES (continued)

employee has not been assigned at the beginning of the semester for an entire semester. (Education Code 35186; 5 CCR 4600)

Beginning of the year or semester means the first day classes necessary to serve all the students enrolled are established with a single designated certificated employee assigned for the duration of the class, but not later than 20 working days after the first day students attend classes for that semester. (5 CCR 4600)

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold. (Education Code 35186; 5 CCR 4600)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

3. Complaints regarding the condition of school facilities, including any complaint alleging that: (Education Code 35186; 5 CCR 4683)

- a. A condition poses an emergency or urgent threat to the health or safety of students or staff.

Emergency or urgent threat means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

- b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292.5.

Clean or maintained school restroom means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper, soap, or paper towels or functional hand dryers. (Education Code 35292.5)

Open restroom means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does

WILLIAMS UNIFORM COMPLAINT PROCEDURES (continued)

not apply when the temporary closing of the restroom is necessary for student safety or to make repairs. (Education Code 35292.5)

Forms and Notices

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However, complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 8235.5, 35186; 5 CCR 4680)

Filing of Complaint

A complaint alleging any condition(s) specified in the section "Types of Complaints" above shall be filed with the principal or designee, ~~or the preschool administrator or designee as appropriate,~~ at the school in which the complaint arises. A complaint about problems beyond the authority of the principal ~~or preschool administrator~~ shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 8235.5, 35186; 5 CCR 4680)

Investigation and Response

The principal/~~preschool administrator~~ or a designee of the Superintendent shall make all reasonable efforts to investigate any problem within ~~their~~ **the principal's or designee's** authority. (Education Code 8235.5, 35186; 5 CCR 4685)

~~Investigation of a complaint regarding preschool health or safety issues shall begin within 10 calendar days of receipt of the complaint. (Education Code 8235.5)~~

The principal/~~preschool administrator~~ or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 8235.5, 35186; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the principal/~~preschool administrator~~ or Superintendent's designee shall report the resolution of the complaint to the complainant within 45 working days of the initial filing of the complaint. If the principal/~~preschool administrator~~ makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8235.5, 35186; 5 CCR 4680, 4685)

WILLIAMS UNIFORM COMPLAINT PROCEDURES (continued)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code ~~8235.5~~, 35186)

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code ~~8235.5~~, 35186; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in item #3a ~~or #4~~ in the section "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal/~~preschool administrator~~ or Superintendent or designee may file an appeal to the Superintendent of Public Instruction within 15 days of receiving the district's response. The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code ~~8235.5~~, 35186; 5 CCR 4687)

All complaints and written responses shall be public records. (Education Code ~~8235.5~~, 35186; 5 CCR 4686)

(cf. 1340 - Access to District Records)

Reports

On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled public Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code ~~8235.5~~, 35186; 5 CCR 4686)

*Legal Reference:*EDUCATION CODE

234.1 Prohibition of discrimination, harassment, intimidation, and bullying

1240 County superintendent of schools, duties

~~8235-8239.1 California State Preschool Programs, especially:~~

~~8235.5 California State Preschool Program, complaints regarding health and safety issues~~

17592.72 Urgent or emergency repairs, School Facility Emergency Repair Account

33126 School accountability report card

35186 Williams uniform complaint procedures

35292.5-35292.6 Restrooms, maintenance and cleanliness

48985 Notice to parents in language other than English

60119 Hearing on sufficiency of instructional materials

HEALTH AND SAFETY CODE

~~1596.792 California Child Day Care Act; general provisions and definitions~~

~~1596.7925 California Child Day Care Act; health and safety regulations~~

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

4680-4687 Williams uniform complaint procedures

UNITED STATES CODE, TITLE 20

6314 Title I schoolwide program

WILLIAMS UNIFORM COMPLAINT PROCEDURES (continued)

Management Resources:

WEB SITES

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

California County Superintendents Educational Services Association: <http://www.ccsesa.org>

California Department of Education, Williams case: <http://www.cde.ca.gov/eo/ce/wc>

State Allocation Board, Office of Public School Construction: <http://www.opsc.dgs.ca.gov>

(8/14 3/19) 5/20

Policy Reference UPDATE Service

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Board Policy

All Personnel

BP 4112.9(a)

4212.9

EMPLOYEE NOTIFICATIONS

4312.9

The Governing Board believes that providing clear communications to staff is essential to establishing a professional, positive work environment and enhancing their job performance. The Superintendent or designee shall provide district employees all notifications required by law and any other notifications ~~he/she~~ **the Superintendent or designee** believes will promote staff knowledge of the district's policies, programs, activities, and operations.

When required by law, Board policy, or administrative regulation, district employees shall be asked to sign an acknowledgment indicating receipt of the notification. Such acknowledgments shall be retained in each employee's personnel file.

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference:

EDUCATION CODE

231.5 Sexual harassment policy

17612 Notification of pesticide use

22455.5 STRS information to potential members

22461 Postretirement compensation limitation

35031 Nonreelection of superintendent, assistant superintendent, or manager of classified services

35171 Notice of regulations pertaining to certificated employee evaluations

37616 Notice of public hearing on year-round schedule

44031 Personnel file contents, inspection

44663-44664 Evaluation of certificated employees

44842 Reemployment notices, certificated employees

44896 Transfer of administrator or supervisor to teaching position

44916 Written statement of employment status

44929.21 Reelection or nonreelection of probationary employee after second year

44929.23 Reelection notice, districts with less than 250 ADA

44934 Notice of disciplinary action for cause

44934.1 Suspension or dismissal for egregious misconduct

44936 Notice of suspension or dismissal

44938 Notice of unprofessional conduct and opportunity to correct

44940.5-44941 Notification of suspension and intent to dismiss

44948.3 Dismissal of probationary employees

44948.5 Nonreelection procedures, districts under 250 ADA

44949 Cause, notice and right to hearing

44951 Continuation in position unless notified, administrative or supervisory personnel

44954 Nonreelection of temporary employees

44955 Reduction in number of employees

45113 Notification of charges, classified employees

Legal Reference continued: (see next page)

EMPLOYEE NOTIFICATIONS (continued)

Legal Reference: (continued)

EDUCATION CODE (continued)

45117 Notice of layoff, classified employees
45169 Employee salary data, classified employees
45192 Industrial and accident leave
45195 Additional leave
46162 Notice of public hearing on block schedule
49013 Complaints regarding student fees
49079 Notification to teacher; student who has engaged in acts re: grounds suspension or expulsion
49414 Epinephrine auto-injectors
49414.3 Administration of opioid antagonist

CIVIL CODE

1798.29 District records, breach of security

GOVERNMENT CODE

1126 Incompatible activities of employees
~~3100-3109 Oath or affirmation of allegiance~~
8355 Certification of drug-free workplace, including notification
12950 Sexual harassment
21029 Retirement credit for period of military service
54957 Complaints against employees; right to open session
54963 Unauthorized disclosure of confidential information

HEALTH AND SAFETY CODE

1797.196 Automated external defibrillators; notification of use and locations
104420 Tobacco-free schools
120875 Information on AIDS, AIDS-related conditions, and hepatitis B
120880 Notification to employees re AIDS, AIDS-related conditions, and hepatitis B

LABOR CODE

245-249 Healthy Workplaces, Healthy Families Act of 2014
1034 Lactation accommodation
2800.2 Notification of availability of continuation health coverage
2810.7 Notice to participate in flexible spending account
3550-3553 Notifications re: workers' compensation benefits
5401 Workers' compensation; claim form and notice of potential eligibility

PENAL CODE

11105 Access to criminal history information
11105.2 Subsequent arrest notification
11165.7 Child Abuse and Neglect Reporting Act; notification requirement
11166.5 Employment; statement of knowledge of duty to report child abuse or neglect

UNEMPLOYMENT INSURANCE CODE

2613 Disability insurance; notice of rights and benefits

CODE OF REGULATIONS, TITLE 2

11023 Nondiscrimination in employment

~~11024 Sexual harassment~~

11049 Notice of right to request pregnancy disability leave or transfer
11091 California Family Rights Act, designation notice
11096 Notice of right to request family care leave

CODE OF REGULATIONS, TITLE 5

4622 Uniform complaint procedures
80303 Reports of change in employment status, alleged misconduct

Legal Reference continued: (see next page)

EMPLOYEE NOTIFICATIONS (continued)

Legal Reference: (continued)

CODE OF REGULATIONS, TITLE 8

3204 Employees exposed to bloodborne pathogens, access to exposure and medical records

5191 Chemical hygiene plan

~~5193 California bloodborne pathogens standard~~

5194 Hazard communication program

CODE OF REGULATIONS, TITLE 13

1234 Reports regarding school buses and bus drivers

2480 Vehicle idling, limitations

UNITED STATES CODE, TITLE 38

4334 Uniformed Services Employment and Reemployment Rights Act, notice requirement

UNITED STATES CODE, TITLE 41

8101-8106 Drug-Free Workplace Act

CODE OF FEDERAL REGULATIONS, TITLE 29

825.300 Family and Medical Leave Act; notice requirement

CODE OF FEDERAL REGULATIONS, TITLE 34

84.205-84.210 Drug-free workplace statement

104.8 Nondiscrimination

106.9 Dissemination of policy, nondiscrimination on basis of sex

CODE OF FEDERAL REGULATIONS, TITLE 40

763.84 Asbestos inspections, response actions and post-response actions

763.93 Asbestos management plans

CODE OF FEDERAL REGULATIONS, TITLE 49

382.113 Controlled substance and alcohol use and testing notifications

382.303 Post-accident information, procedures, and instructions

382.601 Controlled substance and alcohol use and testing notifications

(2/95 7/12) 5/20

Policy Reference UPDATE Service

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Exhibit

All Personnel

E 4112.9(a)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS

Note: The following exhibit lists notices which the law requires be provided to employees. See the referenced Board policy, administrative regulation, or Board bylaw for further information about related program and notice requirements.

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees			
At the beginning of school year or upon employment	Education Code 231.5; Government Code 12950; ~~2 CCR 11024~~	AR 4119.11 4219.11 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually to all employees, and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information
To all employees, prior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round program
To all employees, prior to implementing alternative schedule	Education Code 46162	~~AR-BP~~ 6112	Public hearing on alternative schedule ~~in secondary grades~~
Annually to all employees	Education Code 49013; 5 CCR 4622	AR 1312.3 BP 0460 BP 3260	Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
Annually to all employees	Education Code 49414	AR 5141.21	Request for volunteers to be trained to administer epinephrine auto-injectors
At least once per year	Education Code 49414.3	AR 5141.21	Request for volunteers to be trained to administer opioid antagonist
To all employees	Government Code 1126	BP 4136 4236 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

E 4112.9(b)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
Prior to beginning employment	Government Code 3102	AR 4112.3 4212.3 4312.3	Oath or affirmation of allegiance required of disaster service workers
To all employees	Government Code 8355; 41 USC 8102; 34 CFR 84.205, 84.210	BP 4020 BP 4159 4259 4359	District's drug- and alcohol-free workplace; actions to be taken if violated; available employee assistance programs
Upon employment	Government Code 21029	None	Right to purchase PERS service credit for military service performed prior to public employment
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus, sudden cardiac arrest, school's emergency response plan
To all employees, if the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually to all employees, or more frequently if there is new information	Health and Safety Code 120875, 120880	ARBP 4119.43 4219.43 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To all employees, with each paycheck	Labor Code 246	AR 4161.1 4361.1 AR 4261.1	Amount of sick leave available
Upon hire, in employee handbook, and upon request for parental leave	Labor Code 1034	BP 4033	The district's policy on lactation accommodation
To covered employees and former employees	Labor Code 2800.2	AR 4154 4254 4354	Availability of COBRA/ Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage
To employees participating in a flexible spending account	Labor Code 2810.7	None	Deadline to withdraw funds from account before the end of the plan year

E 4112.9(c)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
To every new employee, either at the time employee is hired or by end of first pay period	Labor Code 3551	BP AR 4157.1 4257.1 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154 4254 4354	Disability insurance rights and benefits
To all employees and job applicants	2 CCR 11023; 34 CFR 104.8, 106.9	BP 0410 BP AR 4030	District's policy on nondiscrimination and related complaint procedures
To all employees via employee handbook, or to each new employee	2 CCR 11091, 11095; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act(cfRA); obligation to provide 30 days' notice of need for leave when possible
Annually to all employees	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress
II. To Certificated Employees			
To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	Education Code 22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	Education Code 22461	AR 4117.14 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation

E 4112.9(d)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
To certificated employees	Education Code 35171	AR 4115 BP 4315	District regulations related to performance evaluations
30 days before last day of school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated	Education Code 44663	AR 4115	Copy of employee's evaluation
To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee	Education Code 44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	Education Code 44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year
To certificated employees upon employment, and to nonpermanent employees in July of each school year	Education Code 44916	AR 4112.1 AR 4121	Employment status and salary
To probationary employee, by March 15 of employee's second year of employment, in districts that grant permanent status after two years	Education Code 44929.21, 44929.23, 44948.5	BP 4116	Whether or not employee is reelected for next school year
When certificated employee is subject to disciplinary action for cause, at any time of year or, for charge of unsatisfactory performance, during instructional year	Education Code 44934, 44934.1, 44936	BP 4118 AR 4118	Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice
To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/ dismissal notice	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct

E 4112.9(e)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	Education Code 44940.5	AR 4118	Notice of intent to dismiss 30 days from notice unless employee demands hearing
To probationary employees 30 days prior to dismissal during school year, but not later than March 15 for second-year probationary employees	Education Code 44948.3	AR 4118	Reasons for dismissal and opportunity to appeal
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	Education Code 44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
On or before June 30, to temporary employee who served 75 percent of school year but will be released	Education Code 44954	BP 4121	District's decision not to reelect employee for following school year
To teacher, when a student engages in or is reasonably suspected of specified acts	Education Code 49079	AR 4158 4258 4358	Student has committed specified act that constitutes ground for suspension or expulsion
To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7 4317.7	Contents of state regulation re: report to Commission on Teacher Credentialing

III. To Classified Employees

~~To classified employee charged with mandatory leave of absence offense, in merit system district~~	~~Education Code 44940.5~~	~~AR 4218~~	~~Notice of intent to dismiss in 30 days~~
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E 4112.9(f)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. To Classified Employees (continued)			
When classified employee is subject to disciplinary action for cause, in nonmerit district	Education Code 45113	AR 4218	Notice of charges, right to hearing, timeline for requesting hearing
To classified employees at least 60 days prior to layoff, or by April 29 for specially funded program that expires at end of school year	Education Code 45117	AR 4217.3	Notice of layoff and reemployment rights
To classified employees upon employment and upon each change in classification	Education Code 45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To classified permanent employee whose leave is exhausted	Education Code 45192, 45195	AR 4261.1 AR 4261.11	Exhaustion of leave, opportunity to request additional leave
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.113, 382.601	~~BP~~ AR 4112.42 4212.42 4312.42	Explanation of federal requirements for drug testing program and district's policy
To school bus drivers, prior to operating school bus	49 CFR 382.303	AR 4112.42 4212.42 4312.42	Post-accident information, procedures, and instructions

E 4112.9(g)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
IV. To Administrative/Supervisory Personnel			
To superintendent, deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	Education Code 35031	BP 2121 BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	Education Code 44896	AR 4313.2	Statement of the reasons for the release or reassignment
By March 15 to employee who may be released/reassigned the following school year	Education Code 44951	AR 4313.2	Notice that employee may be released or reassigned the following school year
V. To Individual Employees Under Special Circumstances			
In the event of a breach of security of district records, to affected employees	Civil Code 1798.29	BP 3580	Types of records affected, date of breach, description of incident, and, as applicable, contact information for credit reporting agencies
Prior to placing derogatory information in personnel file	Education Code 44031	AR 4112.6 4212.6 4312.6	Notice of derogatory information, opportunity to review and comment
To employees who volunteer to administer epinephrine auto-injector	Education Code 49414	AR 5141.21	Defense and indemnification from civil liability by the district
To employees returning from military leave of absence, within 30 days of return	Government Code 20997	AR 4161.5 4261.5 4361.5	Right to receive PERS service credit for military service; application form
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
When taking disciplinary action against employee for disclosure of confidential information	Government Code 54963	BP 4119.23 4219.23 4319.23	Law prohibiting disclosure of confidential information obtained in closed session

E 4112.9(h)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. To Individual Employees Under Special Circumstances (continued)			
Within one working day of work-related injury or victimization of crime	Labor Code 3553, 5401	BP AR 4157.1 4257.1 4357.1	Potential eligibility for workers' compensation benefits, claim form
When adverse employment action is based on DOJ criminal history information or subsequent arrest notification	Penal Code 11105, 11105.2	AR 4112.5 4212.5 4312.5	Copy of DOJ notification
To any employee with exposure to blood or other potentially infectious materials, upon initial employment and at least annually thereafter	8 CCR 3204	AR 4119.42 4219.42 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records
To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5 4261.5 4361.5	Notice of rights, benefits, and obligations under military leave
Within five days of employee's request for FMLA leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave	29 CFR 825.300; 2 CCR 11049, 11091	AR 4161.8 4261.8 4361.8	Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice

E 4112.9(i)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. To Individual Employees Under Special Circumstances (continued)			
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Rights and responsibilities re: use of FMLA; consequences of failure to meet obligations

(3/17 3/20) 5/20

Board Policy

Certificated Personnel

BP 4113(a)

ASSIGNMENT

In order to serve the best interests of students and the educational program, the Governing Board authorizes the Superintendent or designee to assign certificated personnel to positions for which ~~their~~ **they are qualified pursuant to their** certification, preparation, ~~certification,~~ professional experience, and aptitude ~~qualify them.~~

(cf. 4112.2 - Certification)

(cf. 4112.21 - Interns)

(cf. 4112.22 - Staff Teaching English Learners)

(cf. 4112.23 - Special Education Staff)

(cf. 4112.8/4212.8/4312.8 - Employment of Relatives)

Teachers may be assigned to any school within the district in accordance with the collective bargaining agreement or Board policy.

(cf. 4141/4241 - Collective Bargaining Agreement)

Assignment to Courses/Classes

The Superintendent or designee shall assign teachers ~~to courses~~ based on the grade level and subject matter authorized by their credentials.

When there is no credential authorization requirement for teaching an elective course, the Superintendent or designee shall select the credentialed teacher whose knowledge and skills best prepare ~~him/her~~ **the teacher** to provide instruction in that subject.

When specifically authorized by law or regulation, the Superintendent or designee may, ~~with the teacher's consent,~~ assign a teacher, ~~with his/her consent,~~ to a position outside ~~the teacher's~~ **his/her** credential authorization in accordance with the local teaching assignment options described in the Commission on Teacher Credentialing's (CTC) Administrator's Assignment Manual. **Such a** Assignments ~~made pursuant to Education Code 44256, 44258.2, and 44263~~ shall be annually approved by Board resolution. In such cases, the Superintendent or designee shall reference in district records the statute or regulation under which the assignment is authorized.

(cf. 3580 - District Records)

If at any time a certificated employee is required by the district to accept an assignment which the employee believes is not legally authorized by the employee's credential, the employee shall notify the Superintendent or designee, in writing, of the misassignment. Within 15 working days, the Superintendent or designee shall notify the employee of the legality of the assignment. If no action is taken by the district, the employee shall provide written notification to the County Superintendent of Schools. No adverse action shall be taken against an employee who files a notice of misassignment. (Education Code 44258.9)

ASSIGNMENT (continued)

Vacancies and Misassignments

Annually, the district shall review potential misassignments and vacant positions throughout the district. Upon receiving notification from CTC of the availability of data regarding potential misassignments and vacant positions in the district, the Superintendent shall review the data within 60 days. When necessary, the Superintendent or designee may respond by submitting additional documentation to the County Superintendent showing that an employee is legally authorized for an assignment and/or that a position identified as vacant was miscoded and a legally authorized employee is assigned to the position. (Education Code 44258.9)

If the district subsequently receives, within 90 days of CTC's initial notification, a notification from the County Superintendent indicating that a certificated employee in the district is assigned to a position for which the employee has no legal authorization, the district shall correct the assignment within 30 calendar days. (Education Code 44258.9)

The district shall serve as the monitoring authority for teacher assignments in any charter school it has authorized, in accordance with Education Code 44258.9-44258.10.

(cf. 0420.41 - Charter School Oversight)

Any complaint alleging teacher misassignment or vacancy shall be filed and addressed through the district's procedures specified in AR 1312.4 - Williams Uniform Complaint Procedures.

(cf. 1312.4 - Williams Uniform Complaint Procedures)

The school accountability report card for each school shall include any assignment of teachers outside their subject areas of competence, misassignments, including misassignments of teachers of English learners, and the number of vacant teacher positions for the most recent three-year period. (Education Code 33126)

(cf. 0510 - School Accountability Report Card)

Equitable Distribution of Qualified and Experienced Teachers

The Superintendent or designee shall ~~ensure that~~ **identify and address the equitable distribution of** highly qualified and experienced teachers ~~are equitably distributed~~ among district schools, including those with higher than average levels of low-income, minority, and/or academically underperforming students. ~~He/she~~ **The Superintendent or designee** shall annually report to the Board comparisons of teacher qualifications across district schools, including the number of teachers serving under a provisional internship permit, short-term staff permit, intern credential, emergency permit, or credential waiver.

ASSIGNMENT (continued)

Strategies for ensuring equitable access to experienced teachers may include, but are not limited to, incentives for voluntary transfers, provision of professional development, and/or programs to recruit and retain effective teachers.

(cf. 0460 - Local Control and Accountability Plan)
 (cf. 4111/4211/4311 - Recruitment and Selection)
 (cf. 4114 - Transfers)
 (cf. 4131 - Staff Development)
 (cf. 4131.1 - Teacher Support and Guidance)
 (cf. 6171 - Title I Programs)

Legal Reference:

EDUCATION CODE

33126 School accountability report card
 35035 Additional powers and duties of superintendent
 35186 Complaint process
 37616 Assignment of teachers to year-round schools
 44225.6 Commission report to the legislature re: teachers
 44250-44277 Credentials and assignments of teachers
 44314 Subject matter programs, approved subjects
 44824 Assignment of teachers to weekend classes
 44955 Reduction in number of employees

GOVERNMENT CODE

3543.2 Scope of representation

CODE OF REGULATIONS, TITLE 5

80003-80005 Credential authorizations
 80020-80020.5 Additional assignment authorizations
 80335 Performance of unauthorized professional services
 80339-80339.6 Unauthorized certificated employee assignment

UNITED STATES CODE, TITLE 20

6311 State plan
 6312 Local educational agency plans
 6601-6651 Teacher and Principal Training and Recruiting Fund

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California State Plan to Ensure Equitable Access to Excellent Educators
Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Administrator's Assignment Manual - Updates and Revisions, May 2014
The Administrator's Assignment Manual, rev. September 2007

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Transitioning to the Every Student Succeeds Act (ESSA): Frequently Asked Questions, rev. May 4, 2016

Improving Teacher Quality State Grants: ESEA Title II, Part A, rev. October 5, 2006

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

(3/09 7/16) 5/20

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Administrative Regulation

Certificated Personnel

AR 4113(a)

ASSIGNMENT

Assignment to Departmentalized Classes Outside Credential Authorization

Any holder of a credential other than an emergency permit may be assigned, with **his/her** consent, to teach departmentalized classes in grades K-12 regardless of the designations on **his/her the** teaching credential, provided that **the teacher's their** subject matter knowledge is verified prior to the assignment. (Education Code 44258.3)

Procedures for verifying a teacher's subject matter knowledge shall be developed and implemented by the Superintendent or designee with the involvement of appropriate subject matter specialists, including curriculum specialists, resource teachers, classroom teachers certified to teach the subject, staff assigned to regional subject matter projects or curriculum institutes, or college faculty. (Education Code 44258.3)

Procedures to be used for this purpose shall specify: (Education Code 44258.3)

1. One or more of the following ways in which subject matter competence shall be assessed:
 - a. Observation by subject matter specialists
 - b. Oral interviews
 - c. Demonstration lessons
 - d. Presentation of curricular portfolios
 - e. Written examinations
2. Specific criteria and standards for verifying subject matter knowledge by any of the above methods. These criteria shall include, but need not be limited to, evidence of the individual's knowledge of the subject matter to be taught, including demonstrated knowledge of the curriculum framework for the subject and the specific content of the district's course of study for the subject at the grade level to be taught.

(cf. 4115 - Evaluation/Supervision)

Whenever a teacher is assigned to teach departmentalized classes pursuant to Education Code 44258.3, the Superintendent or designee shall notify the exclusive representative of the district's certificated employees. (Education Code 44258.3)

(3/04 3/09) 5/20

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Board Policy

All Personnel

BP 4119.42(a)

4219.42

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS

4319.42

As part of its commitment to provide a safe and **healthful healthy** work environment, the Governing Board recognizes the importance of **developing an exposure control plan** protecting employees from possible infection due to contact with bloodborne pathogens, including, but not limited to, hepatitis B virus, hepatitis C virus, and human immunodeficiency virus (HIV). The Superintendent or designee shall establish a written exposure control plan in accordance with state and federal standards for dealing with potentially infectious materials in the workplace **to protect employees from possible infection due to contact with bloodborne pathogens, including but not limited to hepatitis B virus, hepatitis C virus and human immunodeficiency virus (HIV).**

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 4157/4257/4357 - Employee Safety)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.6 - School Health Services)

The exposure control plan shall be consistent with the district's injury and illness prevention program established pursuant to Labor Code 6401.7 and 8 CCR 3203. (8 CCR 5193)

(cf. 4157/4257/4357 - Employee Safety)

The Superintendent or designee shall determine which employees have occupational exposure to bloodborne pathogens and other potentially infectious materials. In accordance with the district's exposure control plan, employees having occupational exposure shall **receive training and** be offered the hepatitis B vaccination. **(8 CCR 5193; 29 CFR 1910.1030)**

Any employee not identified by the Superintendent or designee as having occupational exposure may submit a request to the Superintendent or designee to be included in the training and hepatitis B vaccination program. The Superintendent or designee may deny a request when there is no reasonable anticipation of contact with any infectious material.

In the event that an employee has an exposure incident, the district shall implement follow-up procedures in accordance with the exposure control plan. All such incidents shall be evaluated to determine whether changes need to be made in district practices.

Legal Reference: (see next page)

BP 4119.42(b)
4219.42
4319.42

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

Legal Reference:

GOVERNMENT CODE

3543.2 Scope of bargaining

LABOR CODE

142.3 Authority of Cal/OSHA to adopt standards

144.7 Requirement to amend standards

6401.7 Injury and illness prevention program

CODE OF REGULATIONS, TITLE 8

3203 Injury and illness prevention program

3204 Access to employee exposure and medical records

5193 California bloodborne pathogens standards

CODE OF FEDERAL REGULATIONS, TITLE 29

1910.1030 OSHA bloodborne pathogens standards

Management Resources:

CDE ADVISORIES

1016.89 Guidelines for Informing School Employees about Preventing the Spread of Infectious Diseases, including Hepatitis B and AIDS/HIV Infections and Policies for Dealing with HIV Infected Persons in School Settings

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS

Frequently Asked Questions About the Bloodborne Pathogens Standard

A Best Practices Approach for Reducing Bloodborne Pathogens Exposure, 2001

Exposure Control Plan for Bloodborne Pathogens, 2001

WEB SITES

OSHA: <http://www.osha.gov>

Cal/OSHA California Department of Industrial Relations, Occupational Safety and Health:

http://www.dir.ca.gov/occupational_safety.html

Centers for Disease Control and Prevention: <http://www.cdc.gov>

U.S. Department of Labor, Occupational Safety and Health Administration: <http://www.osha.gov>

(3/93 7/99) 5/20

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Administrative Regulation

All Personnel	AR 4119.42(a) 4219.42
EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS	4319.42

Definitions

Occupational exposure means reasonably anticipated skin, eye, mucous membrane, or parenteral contact with blood or other potentially infectious materials that may result from the performance of an employee's duties. (8 CCR 5193(b); 29 CFR 1910.1030)

Exposure incident means a specific eye, mouth, other mucous membrane, nonintact skin, or parenteral contact with blood or other potentially infectious materials that results from the performance of an employee's duties. (8 CCR 5193(b); 29 CFR 1910.1030)

Parenteral contact means piercing mucous membranes or the skin barrier through such events as needlesticks, human bites, cuts, and abrasions. (8 CCR 5193(b); 29 CFR 1910.1030)

A *sharp* is any object that can be reasonably anticipated to penetrate the skin or any other part of the body and to result in an exposure incident. (8 CCR 5193(b))

A *sharps injury* is any injury caused by a sharp, including, but not limited to, cuts, abrasions, or needlesticks. (8 CCR 5193(b))

Work practice controls are controls that reduce the likelihood of exposure by defining the manner in which a task is performed. (8 CCR 5193(b); 29 CFR 1910.1030)

Engineering controls are controls, such as sharps disposal containers, needleless systems, and sharps with engineered sharps injury protection, that isolate or remove the bloodborne pathogens hazard from the workplace. (8 CCR 5193(b); 29 CFR 1910.1030)

Engineered sharps injury protection is a physical attribute, such as a barrier, blunting, encapsulation, withdrawal, or other effective mechanism, built into a needle device or into a non-needle sharp which effectively reduces the risk of an exposure incident. (8 CCR 5193(b); 29 CFR 1910.1030)

Personal protective equipment is specialized clothing or equipment worn or used by an employee for protection against a hazard, such as gloves, gowns, laboratory coats, face shields or masks. (8 CCR 5193)

Exposure Control Plan

The district's written exposure control plan for bloodborne pathogens shall contain at least the following components: (8 CCR 5193(e); 29 CFR 1910.1030)

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

1. A determination of which employees have occupational exposure to blood or other potentially infectious materials, **which** ~~The district's exposure determination~~ shall be made without regard to ~~the~~ **employees'** use of personal protective equipment and shall include a list of:
 - a. All job classifications in which all employees have occupational exposure
 - b. Job classifications in which some employees have occupational exposure
 - c. All tasks and procedures, or groups of closely related tasks and procedures, in which occupational exposure occurs and which are performed by employees listed in item #1b above

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)
(cf. 5141.6 - School Health Services)

2. The schedule and method of implementing **each of the following in accordance with 8 CCR 5193 and this administrative regulation:**
 - a. Methods of compliance required by 8 CCR 5193(d) **and 29 CFR 1910.1030, such as including** universal precautions, general and specific engineering and work practice controls, and personal protective equipment

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

- b. Hepatitis B vaccination
 - c. Bloodborne pathogen post-exposure evaluation and follow-up
 - d. Communication of hazards to employees ~~including labels, signs,~~ **through** information and training
 - e. Recordkeeping, **including medical records, training records, and a log of sharps injuries**
3. The district's procedure for ~~evaluating~~ **documenting the route(s) of exposure and the circumstances surrounding under which** exposure incidents **occurred**
4. An effective procedure for gathering information about each exposure incident involving a sharp, **as required for the log of sharps injuries**
5. An effective procedure for periodically determining the frequency of use of the types and brands of sharps involved in exposure incidents **documented in the sharps injury log**

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

6. An effective procedure for identifying currently available engineering controls and selecting such controls, as appropriate, for the procedures performed by employees in their work areas or departments
7. An effective procedure for documenting instances when a licensed healthcare professional directly involved in ~~a patient's~~ **an employee's** care determines, ~~in the reasonable exercise of clinical judgment,~~ that the use of an engineering control would jeopardize ~~an individual's~~ **the employee's** safety or the success of a medical, dental, or nursing procedure involving the ~~individual~~ **employee**
8. An effective procedure for obtaining the active involvement of employees in reviewing and updating the exposure control plan with respect to the procedures performed by employees in their respective work areas or departments

The exposure control plan shall be reviewed and updated at least annually and whenever necessary to: (8 CCR 5193~~(e)~~; **29 CFR 1910.1030**)

1. Reflect new or modified tasks and procedures affecting occupational exposure
2. **Reflect changes in technology that eliminate or reduce exposure to bloodborne pathogens and, to** ~~To the extent that sharps are used in the district, reflect progress in document consideration and implementation of appropriate commercially available implementing the use of~~ **needle devices and** sharps with engineered sharps injury protection
3. Include new or revised employee positions with occupational exposure
4. Review and evaluate the exposure incidents which occurred since the previous update
5. Review and respond to information indicating that the exposure control plan is deficient in any area

The district's exposure control plan shall be accessible to employees upon request. (8 CCR 3204(e), **5193(c); 29 CFR 1910.1030**)

Preventive Measures

The Superintendent or designee shall use engineering **controls** and work practice controls, **as defined above,** to eliminate or minimize employee exposure **to bloodborne pathogens,** ~~and shall regularly examine and update controls~~ **Engineering controls and work practice controls shall be evaluated on a regular schedule and, as applicable, maintained, replaced, or updated** to ensure their effectiveness. (8 CCR 5193~~(d)~~; **29 CFR 1910.1030**)

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

Whenever potential occupational exposure continues to exist after institution of engineering and work practice controls, the district shall provide, at no cost to the employee, appropriate personal protective equipment. (8 CCR 5193; 29 CFR 1910.1030)

Employees shall observe universal precautions to prevent contact with blood or other potentially infectious materials, including, but not limited to, handwashing, proper use of personal protective equipment, and proper disposal or washing of contaminated garments or objects. (8 CCR 5193; 29 CFR 1910.1030)

Any use of needleless systems, needle devices, or non-needle sharps shall adhere to the specific requirements of 8 CCR 5193(d) and 29 CFR 1910.1030.

Pre-Exposure Hepatitis B Vaccination

The hepatitis B vaccination and vaccination series shall be made available at no cost to all employees who have occupational exposure. The hepatitis B vaccination shall be made available after an employee with occupational exposure has received the required training and within 10 working days of initial assignment, unless the employee has previously received the complete hepatitis B vaccination series, **or** antibody testing has revealed that the employee is immune, or vaccination is contraindicated **by for** medical reasons. (8 CCR 5193~~(f)~~; **29 CFR 1910.1030**)

Employees who decline to accept the vaccination shall sign the hepatitis B declination statement. (8 CCR 5193~~(f)~~; **29 CFR 1910.1030**)

~~The Superintendent or designee may exempt designated first aid providers from the pre-exposure hepatitis B vaccine in accordance with 8 CCR 5193(f).~~ **from the pre-exposure hepatitis B vaccine designated first aid providers whose primary job assignment is not the rendering of first aid, provided that the district implements the procedures in its exposure control plan for providing hepatitis B vaccine to all unvaccinated first aid providers who have rendered assistance in any situation involving the presence of blood or other potentially infectious materials and provides appropriate follow-up for those who experience an exposure incident. (8 CCR 5193)**

Information and Training

The Superintendent or designee shall ensure that all employees with occupational exposure participate in a training program **containing the elements required by state regulations, during working hours and at no cost to the employee. This program shall be offered** at the time of initial assignment to tasks where occupational exposure may take place, **and** at least annually thereafter, **and whenever a change of tasks or procedures affects the employee's exposure.**

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

The training shall be offered during working hours and at no cost to the employee. (8 CCR 5193(g); 29 CFR 1910.1030)

The training shall address, at a minimum: (8 CCR 5193; 29 CFR 1910.1030)

- 1. The exposure control standard contained in 8 CCR 5193 and 29 CFR 1910.1030**
- 2. The epidemiology and symptoms of bloodborne diseases**
- 3. Modes of transmission of bloodborne pathogens**
- 4. The district's exposure control plan and the means by which employees may obtain a copy of the written plan**
- 5. Appropriate methods for recognizing tasks and other activities that may involve exposure to blood and other potentially infectious materials**
- 6. The use and limitations of methods to prevent or reduce exposure, including appropriate engineering controls, administrative or work practice controls, and personal protective equipment**
- 7. The types, proper use, location, removal, handling, decontamination, and disposal of personal protective equipment**
- 8. The basis for selecting personal protective equipment**
- 9. The hepatitis B vaccine, including its efficacy, safety, and method of administration; the benefits of being vaccinated; and that the vaccine will be offered free of charge**
- 10. Appropriate actions to take and persons to contact in an emergency or exposure incident involving blood or other potentially infectious materials**
- 11. The post-exposure evaluation and follow-up that the district is required to provide for the employee following an exposure incident**

Additional training shall be provided to affected employees whenever a change of tasks or procedures a change, such as the introduction or modification of tasks or procedures or the introduction of new engineering, administrative, or work practice controls, affects the employee's exposure. The additional training may be limited to addressing the new exposures created. (8 CCR 5193; 29 CFR 1910.1030)

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

Designated first aid providers shall receive training that includes the specifics of reporting first-aid incidents which involve blood or body fluids which are potentially infectious. (8 CCR 5193~~(g)~~)

Reporting Incidents

All exposure incidents shall be reported as soon as possible to the Superintendent or designee.

Unvaccinated designated first aid providers must report any first aid incident involving the presence of blood or other potentially infectious material, regardless of whether an exposure incident occurred, by the end of the work shift. The full hepatitis B vaccination series shall be made available to such employees no later than 24 hours after the first aid incident. (8 CCR 5193~~(f)~~)

Sharps Injury Log

The Superintendent or designee shall establish and maintain a log recording each exposure incident involving a sharp. ~~The exposure incident shall be recorded within 14 working days of the date the incident is reported to the district.~~ (8 CCR 5193~~(e)~~; **29 CFR 1910.1030**)

~~The exposure incident shall be recorded within 14 working days of the date the incident is reported to the district. (8 CCR 5193~~(e)~~)~~

The information recorded shall include the following, if known or reasonably available: (8 CCR 5193~~(e)~~; **29 CFR 1910.1030**)

1. Date and time of the exposure incident
2. Type and brand of sharp involved in the exposure incident
3. A description of the exposure incident, including:
 - a. Job classification of the exposed employee
 - b. Department or work area where the exposure incident occurred
 - c. The procedure that the exposed employee was performing at the time of the incident
 - d. How the incident occurred
 - e. The body part involved in the incident

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

- f. If the sharp had engineered sharps injury protection, whether the protective mechanism was activated and whether the injury occurred before, during, or after the protective mechanism was activated
- g. If the sharp had no engineered sharps injury protection, the injured employee's opinion as to whether and how such a mechanism could have prevented the injury
- h. The employee's opinion about whether any other engineering, administrative, or work practice could have prevented the injury

Post-Exposure Evaluation and Follow-up

Following a report of an exposure incident, the Superintendent or designee shall immediately make available to the exposed employee, at no cost, a confidential medical evaluation, post-exposure evaluation, and follow-up. The Superintendent or designee shall, at a minimum: (8 CCR 5193~~(f)~~; **29 CFR 1910.1030**)

- 1. Document the route(s) of exposure and the circumstances under which the exposure incident occurred
- 2. Identify and document the source individual, unless that identification is ~~in~~ **not** feasible or **is** prohibited by law
- 3. **With the consent of the exposed employee, pP** Provide for the collection and testing of the employee's blood for hepatitis B, hepatitis C, and HIV serological status
- 4. Provide for post-exposure prophylaxis, when medically indicated, as recommended by the U.S. Public Health Service
- 5. Provide for counseling and evaluation of reported illnesses

The Superintendent or designee shall provide the health care professional **responsible for the employee's hepatitis B vaccination** with a copy of 8 CCR 5193 **and 29 CFR 1910.1030**; a description of the employee's duties as they relate to the exposure incident; documentation of the route(s) of exposure and circumstances under which exposure occurred; results of the source individual's blood testing, if available; and all medical records maintained by the district relevant to the appropriate treatment of the employee, including vaccination status. (8 CCR 5193~~(f)~~; **29 CFR 1910.1030**)

The district shall maintain the confidentiality of the affected employee and the exposure source during all phases of the post-exposure evaluation. (8 CCR 5193~~(f)~~)

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

Records

Upon an employee's initial employment and at least annually thereafter, the Superintendent or designee shall inform employees with occupational exposure of the existence, location, and availability of related records; the person responsible for maintaining and providing access to records; and the employee's right of access to these records. (8 CCR 3204)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Medical records for The district shall maintain a medical record of each employee with occupational exposure, including the employee's hepatitis B vaccination status, the results of any post-exposure medical examinations and follow-up procedures, a copy of the information provided to the health care professional, and a copy of the health care professional's written opinion. The medical record shall be kept confidential and not disclosed or reported without the employee's written consent to any person within or outside the workplace except as required by law. (8 CCR 5193(h); **29 CFR 1910.1030**)

Upon request by an employee, or a designated representative with the employee's written consent, the Superintendent or designee shall provide access to a record in a reasonable time, place, and manner, no later than 15 days after the request is made. (8 CCR 3204(e))

Records shall be maintained as follows: (8 CCR 3204(d), 5193(h); **29 CFR 1910.1030**)

1. **The medical records of each employee with occupational exposure** shall be maintained for the duration of employment plus 30 years.
2. Training records shall be maintained for three years from the date of training.
3. The sharps injury log shall be maintained five years from the date the exposure incident occurred.
4. Exposure records shall be maintained for at least 30 years.
5. Each analysis using medical or exposure records shall be maintained for at least 30 years.

(3/93 7/99) 5/20

Exhibit

All Personnel

E 4119.42

4219.42

EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS

4319.42

HEPATITIS B VACCINE DECLINATION

In accordance with 8 CCR 5193 and 29 CFR 1910.1030, the district makes the hepatitis B vaccine available to employees who may reasonably be expected to have contact with blood or other potentially infectious materials in the performance of their duties. Any employee who declines this vaccine is required to read and sign the following statement:

I understand that, due to my occupational exposure to blood or other potentially infectious materials, I may be at risk of acquiring hepatitis B virus (HBV) infection. I have been given the opportunity to be vaccinated with hepatitis B vaccine, at no charge to myself. However, I decline hepatitis B vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring hepatitis B, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with hepatitis B vaccine, I can receive the vaccination series at no charge to myself.

Employee Name (Please print)

Signature

Employee Name (Please print)

Date

(3/93) 5/20

Policy Reference UPDATE Service

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Board Policy

Community Relations

BP 1340(a)

ACCESS TO DISTRICT RECORDS

The Governing Board recognizes the right of **citizens members of the public** to have access to public records of the district. The **Board intends the** district **to shall** provide any person reasonable access to the public records of the schools and district during normal business hours and within the requirements of law. Public access shall not be given to records listed as exempt from public disclosure in the California Public Records Act and other state or federal law.

(cf. 3553 - Free and Reduced Price Meals)
(cf. 3580 - District Records)
(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)
(cf. 4112.6/4212.6/4312.6 - Personnel Files)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)
(cf. 6162.5 - Student Assessment)
(cf. 9011 - Disclosure of Confidential/Privileged Information)
*(cf. 9321 - Closed Session **Purposes and Agendas**)*

In response to a public records request, the Superintendent or designee shall make reasonable efforts to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a district-provided device or account or through an employee's or Board member's personal device or account.

(cf. 4040 - Employee Use of Technology)
(cf. 9012 - Board Member Electronic Communications)

The district may charge for copies of public records or other materials requested by individuals or groups, **unless they are using their own personal equipment to reproduce the record**. The charge shall be based on actual costs of duplication, as determined by the Superintendent or designee and as specified in administrative regulation.

In order to help maintain the security of district records, members of the public granted access shall examine records in the presence of a district staff member.

Legal Reference:

EDUCATION CODE

234.7 Student protections relating to immigration and citizenship status
35145 Public meetings
35170 Authority to secure copyrights
35250 Duty to keep certain records and reports
41020 Requirement for annual audit
42103 Publication of proposed budget; hearing
44031 Personnel file contents and inspections
44839 Medical certificates; periodic medical examination

ACCESS TO DISTRICT RECORDS (continued)

Legal Reference: (continued)

49060-49079 *Student records*

49091.10 *Parental review of curriculum and instruction*

GOVERNMENT CODE

3547 *Proposals relating to representation*

6250-6270 *California Public Records Act*

6275-6276.48 **California Public Records Act; other exemptions from disclosure**

8310.3 California Religious Freedom Act

53262 *Employment contracts*

54957.2 *Minute book record of closed sessions*

54957.5 *Agendas and other writings distributed for discussion or consideration*

81008 *Political Reform Act, public records; inspection and reproduction*

8310.3 California Religious Freedom Act

CALIFORNIA CONSTITUTION

Article 1, Section 3 *Right of access to governmental information*

CODE OF REGULATIONS, TITLE 5

430-438 *Individual student records*

COURT DECISIONS

City of San Jose v. Superior Court (2017) 2 Cal.5th 608

Los Angeles County Board of Supervisors v. Superior Court (2016) 2 Cal.5th 282

***Sacramento County Employees' Retirement System v. Superior Court* (2011) 195 Cal. App. 4th 440**

International Federation of Professional and Technical Engineers v. The Superior Court of Alameda County, (2007) 42 Cal.4th 319

Los Angeles Times v. Alameda Corridor Transportation Authority, (2001) 88 Cal.App.4th 1381

Kleitman v. Superior Court, (1999) 74 Cal.App. 4th 324

Fairley v. Superior Court, (1998) 66 Cal.App. 4th 1414

North County Parents Organization for Children with Special Needs v. Department of Education, (1994) 23 Cal.App. 4th 144

ATTORNEY GENERAL OPINIONS

71 *Ops.Cal.Atty.Gen.* 235 (1988)

64 *Ops.Cal.Atty.Gen.* 186 (1981)

Management Resources:

CSBA PUBLICATIONS

Legal Alert: Tips for Governing Boards in Response to Public Records Act Ruling on Electronic Communications, March 2017

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Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

***California Department of Justice Guidelines for Access to Public Records*, October 2017**

Summary of the California Public Records Act, 2004

LEAGUE OF CALIFORNIA CITIES PUBLICATIONS

The People's Business: A Guide to the California Public Records Act, 2008 rev. April 2017

WEB SITES

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

California Office of the Attorney General: <https://oag.ca.gov>

Institute for Local Government: <http://www.cacities.org>

State Bar of California: <http://www.calbar.ca.gov>

(11/08 5/17) 5/20

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Administrative Regulation

Community Relations

AR 1340(a)

ACCESS TO DISTRICT RECORDS

Definitions

Public records include any writing containing information relating to the conduct of the district's business prepared, owned, used, or retained by the district regardless of physical form or characteristics. (Government Code 6252)

(cf. 3580 - District Records)

(cf. 9012 - Board Member Electronic Communications)

Writing means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored. (Government Code 6252)

Member of the public means any person, except a member, agent, officer, or employee of the district or a federal, state, or other local agency acting within the scope of such membership, agency, office, or employment. (Government Code 6252)

Public Records

Public records to which members of the public shall have access include, but are not limited to:

1. Proposed and approved district budgets and annual audits (Education Code 41020, 42103)

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

2. Statistical compilations
3. Reports and memoranda
4. Notices and bulletins
5. Minutes of public meetings (Education Code 35145)

(cf. 9324 - Minutes and Recordings)

6. Meeting agendas (Government Code 54957.5)

(cf. 9322 - Agenda/Meeting Materials)

ACCESS TO DISTRICT RECORDS (continued)

7. Official communications between the district and other government agencies
8. District and school plans, and the information and data relevant to the development and evaluation of such plans, unless otherwise prohibited by law

(cf. 0400 - Comprehensive Plans)
(cf. 0420 - School Plans/Site Councils)
(cf. 0440 - District Technology Plan)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
(cf. 3543 - Transportation Safety and Emergencies)
(cf. 7110 - Facilities Master Plan)

9. Initial proposals of exclusive employee representatives and of the district (Government Code 3547)

(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)

10. Records pertaining to claims and litigation against the district which have been adjudicated or settled (Government Code 6254, 6254.25)

(cf. 3320 - Claims and Actions Against the District)

11. Statements of economic interests required by the Conflict of Interest Code (Government Code 81008)

(cf. 9270 - Conflict of Interest)

12. Documents containing names, salaries, and pension benefits of district employees

13. Employment contracts and settlement agreements (Government Code 53262)

(cf. 2121 - Superintendent's Contract)
(cf. 4117.5/4217.5/4317.5 - Termination Agreements)
(cf. 4141/4241 - Collective Bargaining Agreement)

14. Instructional materials including, but not limited to, textbooks (Education Code 49091.10)

(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Access to public records of the district shall be granted to Governing Board members on the same basis as any other member of the public. When Board members are authorized to access public records in the administration of their duties, the Superintendent or designee shall not discriminate among any of the Board members as to which record, or portion of the record, will be made available, or when it will be made available. (Government Code 6252.5, 6252.7)

ACCESS TO DISTRICT RECORDS (continued)

When disclosing to a member of the public any record that contains personal information, including, but not limited to, an employee's home address, home telephone number, social security number, personal cell phone number, or birth date, the Superintendent or designee shall ensure that such personal information is redacted from that record. (Government Code 6254.29, 6254.3)

Confidential Public Records

Unless otherwise authorized or required by law, information regarding an individual's citizenship or immigration status or religious beliefs, practices, or affiliation shall not be disclosed to federal government authorities. (Education Code 234.7; Government Code 8310.3)

(cf. 5145.13 - Response to Immigration Enforcement)

Records to which the members of the public shall not have access include, but are not limited to:

1. Preliminary drafts, notes, and interagency or intradistrict memoranda that are not retained by the district in the ordinary course of business, provided that the public interest in withholding these records clearly outweighs the public interest in disclosure (Government Code 6254)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

2. Records specifically generated in connection with or prepared for use in litigation to which the district is a party or to respond to claims made against the district pursuant to the Tort Claims Act, until the litigation or claim has been finally adjudicated or otherwise settled, or beyond, if the records are protected by some other provision of law (Government Code 6254, 6254.25)
3. Personnel records, medical records, or similar materials, the disclosure of which would constitute an unwarranted invasion of personal privacy (Government Code 6254)

(cf. 4112.5/4212.5/4312.5) - Criminal Record Check)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

The home addresses, home telephone numbers, personal cell phone numbers, or birth date of employees may only be disclosed as follows: (Government Code 6254.3)

- a. To an agent or a family member of the employee
- b. To an officer or employee of a state agency or another school district or county office of education when necessary for the performance of official duties

ACCESS TO DISTRICT RECORDS (continued)

- c. To an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home address and any telephone number for an employee who performs law enforcement-related functions, or the birth date of any employee, shall not be disclosed

Upon written request of any employee, the district shall not disclose the employee's home address, home telephone number, personal cell phone number, **personal email address**, or birth date, and the district shall remove ~~this information~~ **the home address, home telephone number, and personal cell phone number** from any mailing list of the district except a list used exclusively to contact the employee.

(cf. 4140/4240/4340 - Bargaining Units)

- d. To an agent or employee of a health benefit plan providing health services or administering claims for health services to district employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents

(cf. 4154/4254/4354 - Health and Welfare Benefits)

- 4. Student records, except directory information and other records to the extent permitted ~~under the law, when disclosure is authorized by law~~ **and district policy**

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

(cf. 5125.3 - Challenging Student Records)

- 5. Test questions, scoring keys, and other examination data except as provided by law (Government Code 6254)

(cf. 6162.51 - State Academic Achievement Tests)

- 6. Without affecting the law of eminent domain, the contents of real estate appraisals or engineering or feasibility estimates and evaluations made for or by the district relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained (Government Code 6254)

- 7. Information required from any taxpayer in connection with the collection of local taxes that is received in confidence and the disclosure of the information to other persons would result in an unfair competitive disadvantage to the person supplying the information (Government Code 6254)

ACCESS TO DISTRICT RECORDS (continued)

8. Library circulation and patron use records of a borrower or patron including, but not limited to, name, address, telephone number, email address, borrowing information, or use of library information resources, except when disclosure is to persons acting within the scope of their duties in the administration of the library; to persons authorized in writing, by the individual to whom the records pertain, **to inspect the records;** or by court order (Government Code 6254, 6267)

(cf. 6163.1 - Library Media Centers)

9. Records for which the disclosure is exempted or prohibited pursuant to state or federal law, including, but not limited to, provisions of the Evidence Code relating to privilege (Government Code 6254)

(cf. 9124 - Attorney)

10. Documents prepared by or for the district to assess its vulnerability to terrorist attack or other criminal acts intended to disrupt district operations and that are for distribution or consideration in closed session (Government Code 6254)
11. Recall petitions, petitions for special elections to fill Board vacancies, or petitions for the reorganization of the school district (Government Code 6253.5)

(cf. 9223 - Filling Vacancies)

12. Minutes of Board meetings held in closed session (Government Code 54957.2)

*(cf. 9321 - Closed Session **Purposes and Agendas**)*

13. Computer software developed by the district (Government Code 6254.9)
14. Information security records, the disclosure of which would reveal vulnerabilities to, or otherwise increase potential for an attack on, the district's information technology system (Government Code 6254.19)
15. Records that contain individually identifiable health information, including records that may be exempt pursuant to physician-patient privilege, the Confidentiality of Medical Information Act, and the Health Insurance Portability and Accountability Act (Government Code 6254, 6255)

(cf. 5141.6 - School Health Services)

16. Any other records listed as exempt from public disclosure in the California Public Records Act or other statutes
17. Any other records for which the district can demonstrate that, based on the particular facts of the case, the public interest served by not disclosing the record clearly

ACCESS TO DISTRICT RECORDS (continued)

outweighs the public interest served by disclosure of the record (Government Code 6255)

Inspection of Records and Requests for Copies

Any person may request a copy or inspection of any district record that is ~~open to the public~~ **and** not exempt from disclosure. (Government Code 6253)

Within 10 days of receiving any request to inspect or copy a district record, the Superintendent or designee shall determine whether the request seeks release of a disclosable public record in the district's possession. The Superintendent or designee shall promptly inform the person making the request of the determination and the reasons for the decision. (Government Code 6253)

In unusual circumstances, the Superintendent or designee may extend the 10-day limit for up to 14 days by providing written notice to the requester **and** setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include the following, but only to the extent reasonably necessary to properly process the request: (Government Code 6253)

1. The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request
2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request
3. The need for consultation, which shall be conducted with all practicable speed, with another agency (e.g., a state agency or city) having a substantial interest in the determination of the request or among two or more components of the district (e.g., two different school sites) with substantial interest in the request
4. In the case of electronic records, the need to compile data, write programming language or a computer program, or construct a computer report to extract data

If the Superintendent or designee determines that the request seeks disclosable public records, the determination shall state the estimated date and time when the records will be made available. (Government Code 6253)

Public records shall be open to inspection at all times during district office hours. Any reasonably segregable portion of a record shall be made available for inspection by any person requesting the record after deletion of the portions that are exempted by law. (Government Code 6253)

Upon request for a copy that reasonably describes an identifiable record, an exact copy shall be promptly provided unless it is impracticable to do so. (Government Code 6253)

ACCESS TO DISTRICT RECORDS (continued)

The Superintendent or designee shall charge an amount for copies that reflects the direct costs of duplication. Written requests to waive the fee shall be submitted to the Superintendent or designee.

Without charging any fees or costs, the Superintendent or designee shall allow members of the public to use their own equipment on district premises to photograph or otherwise copy or reproduce a disclosable record as long as the means of copy or reproduction: (Government Code 6253)

- 1. Do not require the equipment to make physical contact with the record**
- 2. Will not result in damage to the record**
- 3. Will not result in unauthorized access to the district's computer systems or secured networks by using software, equipment, or any other technology capable of accessing, altering, or compromising the district's electronic records**

The Superintendent or designee may impose any reasonable limit on the use of personal equipment to photograph, copy, or reproduce a disclosable record that is necessary to protect the safety of the records, or to prevent the copying of records from being an unreasonable burden to the orderly function of the district and its employees. The Superintendent or designee may also impose any limit that is necessary to maintain the integrity of, or ensure the long-term preservation of, historic or high-value records. (Government Code 6253)

In addition to maintaining public records for public inspection during district office hours, the district may comply with public records requests by posting any public record on the district's web site and, in response to a public records request, directing the member of the public to the location on the web site where the record can be found. However, if the member of the public is unable to access or reproduce the record from the web site, the district shall promptly provide an exact copy of the public record upon payment of duplication fees, if applicable, unless it is impracticable to provide an exact copy. (Government Code 6253)

If any person requests that a public record be provided in an electronic format, the district shall make that record available in any electronic format in which it holds the information. The district shall provide a copy of the electronic record in the format requested as long as the requested format is one that has been used by the district to create copies for its own use or for use by other agencies. (Government Code 6253.9)

The cost of duplicating an electronic record shall be limited to the direct cost of producing a copy of the record in electronic format. However, the requester shall bear the cost of producing the copy of the electronic record, including the cost to construct the record and the cost of programming and computer services necessary to produce the copy, under the following circumstances: (Government Code 6253.9)

ACCESS TO DISTRICT RECORDS (continued)

1. The electronic record is one that is produced only at otherwise regularly scheduled intervals.
2. The request would require data compilation, extraction, or programming to produce the record.

Assistance in Identifying Requested Records

If the Superintendent or designee denies a request for disclosable records, the requester shall be assisted in making a focused and effective request that reasonably describes an identifiable record. To the extent reasonable under the circumstances, the Superintendent or designee shall do all of the following: (Government Code 6253.1)

1. Assist in identifying records and information responsive to the request or the purpose of the request, if specified

If, after making a reasonable effort to elicit additional clarifying information from the requester to help identify the record, the Superintendent or designee is still unable to identify the information, this requirement shall be deemed satisfied.
2. Describe the information technology and physical location in which the records exist
3. Provide suggestions for overcoming any practical basis for denying access to the records or information sought

Provisions of the Public Records Act shall not be construed so as to delay or obstruct the inspection or copying of public records. Any notification denying a request for public records shall state the name and title of each person responsible for the denial. (Government Code 6253)

(12/16 3/19) 5/20

Board Policy

All Personnel

BP 4119.43(a)

4219.43

UNIVERSAL PRECAUTIONS

4319.43

In order to protect **all** employees from contact with potentially infectious blood or other body fluids, the Governing Board requires that universal precautions be observed throughout the district. Universal precautions are appropriate for preventing the spread of all infectious diseases and shall be used regardless of whether bloodborne pathogens are known to be present.

(cf. 4157/4257/4357 - Employee Safety)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.24 - Specialized Health Care Services)
(cf. 5141.6 - School Health Services)
(cf. 6145.2 - Athletic Competition)

The Superintendent or designee shall distribute to employees information provided by the California Department of Education (**CDE**) regarding acquired immune deficiency syndrome (AIDS), AIDS-related conditions, and hepatitis B. This information shall include, but not be limited to, any appropriate methods employees may use to prevent exposure to AIDS and hepatitis B, including information concerning the availability of a vaccine to prevent contraction of hepatitis B, and that the cost of this vaccination may be covered by the health plan ~~benefits~~ of the employees. Information shall be distributed ~~at least~~ annually, or more frequently if there is new information supplied by ~~the California Department of Education~~ **CDE**. (Health and Safety Code 120875, 120880)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Information regarding universal precautions may be included in employee handbooks.

Employees shall immediately report any exposure incident or first aid incident in accordance with the district's exposure control plan **for bloodborne pathogens** or other safety procedures.

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

Legal Reference: (see next page)

BP 4119.43(b)
4219.43
4319.43

UNIVERSAL PRECAUTIONS (continued)

Legal Reference:

GOVERNMENT CODE

3543.2 Scope of bargaining

HEALTH AND SAFETY CODE

117600-118360 Handling and disposal of regulated waste

120875 Providing information to school districts on AIDS, AIDS-related conditions and Hepatitis B

120880 Information to employees of school district

LABOR CODE

6401.7 Injury and illness prevention program

CODE OF REGULATIONS, TITLE 8

3203 Injury and illness prevention program

5193 California bloodborne pathogens standard

CODE OF FEDERAL REGULATIONS, TITLE 29

1910.1030 OSHA bloodborne pathogens standards

Management Resources:

CDE PROGRAM ADVISORIES

1016.89 Guidelines for Informing School Employees about Preventing the Spread of Infectious Diseases, including Hepatitis B and AIDS/HIV Infections and Policies for Dealing with HIV-Infected Persons in School Settings

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Hepatitis B Questions and Answers for the Public

WEB SITES

American Federation of Teachers: <https://www.aft.org>

Cal/OSHA California Department of Industrial Relations, Occupational Safety and Health: http://www.dir.ca.gov/occupational_safety.html

California Department of Public Health: <https://www.cdph.ca.gov>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

U.S. Department of Labor, Occupational Safety and Health Administration: <http://www.osha.gov>

(3/93 7/99) 5/20

Policy Reference UPDATE Service

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Administrative Regulation

All Personnel

AR 4119.43(a)

4219.43

UNIVERSAL PRECAUTIONS

4319.43

Definitions

Universal precautions are an approach to infection control. All human blood and certain human body fluids, including, but not limited to semen, vaginal secretions, and any body fluid that is visibly contaminated with blood, are treated as if known to be infectious for human immunodeficiency virus (HIV), hepatitis B virus (HBV), hepatitis C virus (HCV), and other bloodborne pathogens. (8 CCR 5193(b); 29 CFR 1910.1030)

***Occupational exposure* means reasonably anticipated contact with blood or other potentially infectious materials that may result from the performance of an employee's duties. (8 CCR 5193; 29 CFR 1910.1030)**

~~*Personal protective equipment* includes specialized clothing or equipment worn or used for protection against a hazard. General work clothes such as uniforms, pants, shirts, or blouses not intended to function as protection against a hazard are not considered to be personal protective equipment. (8 CCR 5193(b))~~

A *sharp* is any object that can be reasonably anticipated to penetrate the skin or any other part of the body and to result in an exposure incident. (8 CCR 5193(b))

Infection Control Practices

For the prevention of infectious disease, the district shall:

1. ~~The Superintendent or designee shall ensure that the worksite is effectively maintained~~ **the worksite** in a clean and sanitary condition, and ~~shall implement an appropriate written schedule for cleaning and decontamination of the worksite.~~ (8 CCR 5193(d))

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

2. **When necessary for employees with** ~~Where~~ **occupational exposure to bloodborne pathogens,** ~~remains after the institution of engineering and work practice controls, the Superintendent or designee shall provide appropriate personal protective equipment, such as gloves, masks, and outer garments, at no cost to the employee. Such equipment may include gloves, gowns, masks, eye protection, and other devices that do not permit blood or other potentially infectious materials to pass through or reach the employee's clothes, skin, eyes, mouth or other mucous membranes under normal conditions of use. The Superintendent or designee shall maintain, repair, make accessible and require employees to use and properly handle protective equipment.~~ (8 CCR 5193(d))

UNIVERSAL PRECAUTIONS (continued)

3. ~~The Superintendent or designee shall provide handwashing facilities which are readily accessible to employees.~~ **or, if not feasible, When provision of handwashing facilities is not feasible, the Superintendent or designee shall provide an appropriate antiseptic hand cleanser in conjunction with clean cloth or paper towels, or antiseptic towelettes. (8 CCR 5193(d))**

~~For the prevention of infectious disease, employees shall routinely: (8 CCR 5193(d))~~ **Any employee who has contact with blood or other body fluid, regardless of whether bloodborne pathogens are known to be present, shall:**

1. ~~Perform all procedures involving blood or other potentially infectious materials in such a manner as to minimize splashing, spraying, spattering, and generating droplets of these substances.~~

- 2.1. Use personal protective equipment as appropriate.

- a. ~~Appropriate clothing, including but not limited to, gowns, aprons, lab coats, clinic jackets or similar outer garments, shall be worn in occupational exposure situations.~~

~~If a garment becomes penetrated by blood or other potentially infectious materials, the employee shall remove the garment immediately or as soon as feasible. All personal protective equipment shall be removed prior to leaving the work area. When removed, it shall be placed in an appropriately designated area or container for storage, washing, decontamination or disposal.~~

- b. ~~Gloves shall be worn when it can be reasonably anticipated that the employee may have hand contact with blood, other potentially infectious materials, mucous membranes and nonintact skin, and when handling or touching contaminated items or surfaces.~~

~~Disposable gloves shall be replaced as soon as practical when contaminated, or as soon as feasible if they are torn, punctured, or when their ability to function as a barrier is compromised. They shall not be washed or decontaminated for reuse. Utility gloves may be decontaminated for reuse if the integrity of the gloves is not compromised, but must be discarded if they are cracked, peeling, torn, punctured, or exhibit other signs of deterioration or when their ability to function as a barrier is compromised.~~

- c. ~~Masks in combination with eye protection devices or face shields shall be worn whenever splashes, spray, spatter, or droplets of blood or other~~

UNIVERSAL PRECAUTIONS (continued)

~~potentially infectious materials may be generated and eye, nose or mouth contamination can be reasonably anticipated.~~

- ~~3-2.~~ Wash hands and other skin surfaces thoroughly with soap and running water:
 - a. Immediately or as soon as feasible following contact ~~of hands or any other skin or mucous membranes~~ with blood or other potentially infectious materials
 - b. Immediately after removing gloves or other personal protective equipment
- 3.** When handwashing facilities are not available, ~~the employee shall~~ use antiseptic hand cleanser in conjunction with clean cloth or paper towels, or antiseptic towelettes. In such instances, hands shall be washed with soap and running water as soon as feasible.
4. Refrain from eating, drinking, smoking, applying cosmetics or lip balm, or handling contact lenses in work areas with a reasonable likelihood of occupational exposure **to bloodborne pathogens.**
5. Clean and decontaminate all equipment and environmental and work surfaces after contact with blood or other potentially infectious material, no later than the end of the shift or more frequently as required by state regulations.
6. Rather than using the hands directly, use mechanical means such as a brush and dust pan, tongs, or forceps to clean up broken glassware which may be contaminated.
7. Use effective ~~patient handling~~ techniques ~~and other methods~~ designed to minimize the risk of a sharps injury in all procedures involving the use of sharps **in patient care.**

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.24 - Specialized Health Care Services)

~~a. Needleless systems shall be used to administer medication or fluids, withdraw body fluids after initial venous or arterial access is established, and conduct any other procedure involving the potential for an exposure incident for which a needleless system is available as an alternative to the use of needle devices. If needleless systems are not used, needles or non-needle sharps with engineered sharps injury protection shall be used.~~

~~b. Contaminated needles or other sharps shall not be broken, bent, recapped, removed from devices, or stored or processed in a manner that requires employees to reach by hand into the containers where these sharps have been placed.~~

UNIVERSAL PRECAUTIONS (continued)

~~c. Disposable sharps shall not be reused.~~

8. Handle, store, treat, and dispose of regulated waste in accordance with Health and Safety Code 117600-118360 and other applicable state and federal regulations.
 - a. Immediately or as soon as possible after use, contaminated sharps shall be placed in containers meeting the requirements of 8 CCR 5193(d)(3)(D). ~~Containers shall be easily accessible, maintained upright throughout use where feasible, and replaced as necessary to avoid overfilling.~~
 - b. Specimens of blood or other potentially infectious material shall be placed in a container which prevents leakage during collection, handling, processing, storage, transport, or shipping.

(cf. 4157/4257/4357 - Employee Safety)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.6 - School Health Services)
(cf. 6145.2 - Athletic Competition)

(3/93 7/99) 5/20

Board Policy

All Personnel

BP 4151(a)

4251

EMPLOYEE COMPENSATION

4351

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

(cf. 3100 - Budget)

(cf. 3400 - Management of Districts Assets/Accounts)

(cf. 4000 - Concepts and Roles)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

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

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

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

(cf. 4030 - Nondiscrimination in Employment)

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

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4312.1 - Contracts)

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. (Education Code 45038, 45039, 45048, 45165)

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

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

EMPLOYEE COMPENSATION (continued)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, **teachers, school administrators, and other** employees ~~shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in an in positions established by the Board as~~ executive, administrative, or professional **shall be exempt from overtime rules** capacity and are paid a monthly salary that is at least twice the state minimum wage for full time employment. (Labor Code 510, 515; **Education Code 45128, 45130**; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

(cf. 4300 - Administrative and Supervisory Personnel)

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

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

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45127-45133.5 Classified employees; work week; overtime provisions

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

Legal Reference continued: (see next page)

EMPLOYEE COMPENSATION (continued)

Legal Reference: (continued)

LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

~~510 Overtime compensation; length of work day and week; alternative schedules~~

~~515 Overtime exemption for administrative, executive, and professional employees~~

CODE OF REGULATIONS, TITLE 8

11040 Wages and hours; definitions of administrative, executive, and professional employees

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

COURT DECISIONS

Flores v. City of San Gabriel, 9th Cir., June 2, 2016, No. 14-56421

Management Resources:

OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS

Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) Due to Loss of Operations, Memorandum M-20-17, March 19, 2020

WEB SITES

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

Internal Revenue Service: <http://www.irs.gov>

School Services of California, Inc.: <http://www.sscal.com>

U.S. Department of Labor, Wage and Hour Division: <https://www.dol.gov/whd>

(10/16 12/19) 5/20

Policy Reference UPDATE Service

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Board Policy

Students

BP 5141.5(a)

MENTAL HEALTH

The Governing Board recognizes that students' emotional well-being and mental health contribute to their ability to perform to their full academic and personal potential. The Superintendent or designee shall develop strategies and services to build students' resiliency skills, help students cope with life challenges, and reduce the stigma associated with mental illness.

The Superintendent or designee shall consult and collaborate with school-employed mental health professionals, the county mental health department, psychologists and other health professionals, social workers, and/or community organizations to strengthen local mental health services and develop and implement an integrated plan to support student mental health.

(cf. 1220 - Citizen Advisory Committees)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

To the extent possible, the district shall focus on preventive strategies which increase students' connectedness to school, create a support network of peers and trusted adults, and provide techniques for conflict resolution. The district shall investigate and resolve any complaint of bullying, intimidation, harassment, or discrimination in accordance with law and district policy.

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

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

The district shall provide instruction to students that promotes their healthy mental, emotional, and social development. Health education courses shall be aligned with the state content standards and curriculum framework and shall include, but not be limited to, instruction related to identifying signs of depression and self-destructive behaviors, developing coping skills, and identifying resources that may provide assistance.

(cf. 6142.8 - Comprehensive Health Education)

The Superintendent or designee shall provide school staff with information and training to recognize the early signs of an emerging mental health condition, identify risk factors and warning signs of suicidal intent, respond to students who have been impacted by traumatic stress, and link students with effective services and supports. Such information may also be provided to parents/guardians and families.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

MENTAL HEALTH (continued)*(cf. 4331 - Staff Development)**(cf. 5141.52 - Suicide Prevention)*

The Superintendent or designee shall develop a protocol for identifying and assessing students who may be suffering from an anxiety disorder, depression, eating disorder, or other severe or disabling mental illness. The Superintendent or designee may establish districtwide or school-site crisis intervention team(s) to respond to mental health concerns in the school setting.

A school counselor, school psychologist, or school social worker may provide mental health counseling to students in accordance with the specialization(s) authorized on the individual's credential. As needed, students and their parents/guardians may be provided referrals to mental health services in the community and/or to mental health services at or near district schools.

*(cf. 5141.6 - School Health Services)**(cf. 6164.2 - Guidance/Counseling Services)*

If a student has an emotional or mental illness that limits a major life activity, has a record of such impairment, or is regarded as having such impairment, or may need special education and related services, the student shall be referred for an evaluation for purposes of determining whether any educational or related services are required in accordance with Section 504 of the Rehabilitation Act or the federal Individuals with Disabilities Education Act, as applicable. (Education Code 56301-56302; 29 USC 794; 28 CFR 35.108)

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)**(cf. 6164.6 - Identification and Education Under Section 504)*

The Superintendent or designee shall explore potential funding sources for district programs and services that support student's mental health. In accordance with local plans and priorities, the district may apply to the county for grants for prevention and early intervention activities that are designed to prevent mental illness from becoming severe and disabling and to improve timely access for underserved populations.

Legal Reference:***EDUCATION CODE****215-216 Student suicide prevention**234.6 Posting suicide prevention policy on web site**32280-32289.5 Comprehensive safety plan**49060-49079 Student records**49600 Responsibilities of school counselors**49602 Confidentiality of student information**49604 Suicide prevention training for school counselors**56171 Duty to identify and assess children in private schools who need special education services**56300-56385 Identification, referral, and assessment for special education****Legal Reference continued: (see next page)***

MENTAL HEALTH (continued)

WELFARE AND INSTITUTIONS CODE

5698 Emotionally disturbed youth; legislative intent

5840-5840.8 Prevention and early intervention programs

5850-5886 Children's Mental Health Services Act

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Nondiscrimination on the basis of disability

CODE OF FEDERAL REGULATIONS, TITLE 34

34 CFR 300.1-300.818 Individuals with Disabilities Education Act

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools, Kindergarten Through Grade Twelve, 2008

Health Framework for California Public Schools, Kindergarten Through Grade Twelve, 2019

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

School Connectedness: Strategies for Increasing Protective Factors Among Youth, 2009

NATIONAL CHILD TRAUMATIC STRESS NETWORK PUBLICATIONS

Child Trauma Toolkit for Educators, 2008

WEB SITES

American Association of Suicidology: <http://www.suicidology.org>

American Foundation for Suicide Prevention: <https://afsp.org>

American Psychological Association: <http://www.apa.org>

American School Counselor Association: <https://www.schoolcounselor.org>

California Department of Education, Mental Health: <http://www.cde.ca.gov/ls/cg/mh>

California Department of Health Care Services, Mental Health Services:

<http://www.dhcs.ca.gov/services/MH>

Centers for Disease Control and Prevention, Mental Health: <http://www.cdc.gov/mentalhealth>

National Association of School Psychologists: <https://www.nasponline.org>

National Child Traumatic Stress Network: <https://www.nctsn.org>

National Council for Behavioral Health, Mental Health First Aid:

<https://www.mentalhealthfirstaid.org>

National Institute for Mental Health: <http://www.nimh.nih.gov>

Suicide Prevention Lifeline: <https://suicidepreventionlifeline.org>

Suicide Prevention Resource Center: <https://www.sprc.org/about-suicide>

U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services

Administration: <http://www.samhsa.gov>

Board Policy

Students

BP 5145.3(a)

NONDISCRIMINATION/HARASSMENT

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

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

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.9 - Hate-Motivated Behavior)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6164.6 - Identification and Education Under Section 504)

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

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

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

NONDISCRIMINATION/HARASSMENT (continued)

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

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

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1330 - Use of Facilities)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.2 - Guidance/Counseling Services)

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

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

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 5145.2 - Freedom of Speech/Expression)

NONDISCRIMINATION/HARASSMENT (continued)

Record-Keeping

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

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48900.3 Suspension or expulsion for act of hate violence

48900.4 Suspension or expulsion for threats or harassment

48904 Liability of parent/guardian for willful student misconduct

48907 Student exercise of free expression

48950 Freedom of speech

48985 Translation of notices

49020-49023 Athletic programs

49060-49079 Student records

51500 Prohibited instruction or activity

51501 Prohibited means of instruction

60044 Prohibited instructional materials

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

432 Student record

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

12101-12213 Title II equal opportunity for individuals with disabilities

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975

12101-12213 Title II equal opportunity for individuals with disabilities

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.31 Disclosure of personally identifiable information

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

104.8 Notice

106.8 Designation of responsible employee for Title IX

Legal Reference: (see next page)

NONDISCRIMINATION/HARASSMENT (continued)

Legal Reference: (continued)

106.9 Notification of nondiscrimination on basis of sex

110.25 Prohibition of discrimination based on age

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567

Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, ~~July 2016~~ March 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Resolution Agreement Between the Arcadia Unified School District, U.S. Department of Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, (2013) OCR 09-12-1020, DOJ 169-12C-70

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

***Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons*, August 2003**

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

National School Boards Association: <http://www.nsba.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

(9/16 5/18) 5/20

Policy Reference UPDATE Service

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Board Policy

Instruction

BP 6020(a)

PARENT INVOLVEMENT

The Governing Board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/guardian involvement in the education of their children contributes greatly to student achievement and a positive school environment. The Superintendent or designee shall **consult work** with parents/guardians and family members **in the development of to jointly develop and agree upon policy and strategies to meaningfully opportunities for them to be involved parents/guardians and family members** in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to support learning at home.

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 1230 - School-Connected Organizations)

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available to them to do so.

(cf. 5020 - Parent Rights and Responsibilities)

The district's local control and accountability plan (**LCAP**) shall include goals and strategies for parent/guardian involvement **and family engagement**, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. (Education Code 42238.02, 52060)

(cf. 0460 - Local Control and Accountability Plan)

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's parent/guardian and family engagement efforts, including, but not limited to, input from parents/guardians, family members, and school staff on the adequacy of involvement opportunities and on barriers that may inhibit participation.

(cf. 0500 - Accountability)

Title I Schools

The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in the accompanying administrative regulation, and implementing and evaluating such programs, activities, and procedures. As appropriate, the Superintendent or designee shall conduct

PARENT INVOLVEMENT

outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318)

(cf. 6171 - Title I Programs)

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities **and shall distribute at least 90 percent of those reserved funds to eligible schools, with priority given to high-need schools as defined in 20 USC 6631.** The Superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities **and shall ensure that priority is given to schools in high poverty areas in accordance with law.** (20 USC 6318)

(cf. 3100 - Budget)

Expenditures of such funds shall be consistent with the activities specified in this policy and shall include at least one of the following: (20 USC 6318)

1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members
2. Support for programs that reach parents/guardians and family members at home, in the community, and at school
3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members
4. Collaboration, **or the provision of subgrants to schools to enable collaboration,** with community-based or other organizations or employers with a record of success in improving and increasing parent/**guardian** and family engagement
5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

The district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's local control and accountability plan LCAP in accordance with 20 USC 6312. (20 USC 6318)

The Superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement policy in accordance with 20 USC 6318.

PARENT INVOLVEMENT

District and school-level parent/guardian and family engagement policies and administrative regulations shall be distributed to parents/guardians of students participating in Title I programs and shall be available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

(cf. 5145.6 - Parental Notifications)

Non-Title I Schools

The Superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code 11502. (Education Code 11504)

Legal Reference:

EDUCATION CODE

11500-~~11506~~ **11505** Programs to encourage parent involvement

48985 Notices in languages other than English

51101 Parent rights and responsibilities

52060-52077 Local control and accountability plan

56190-56194 Community advisory committee, special education

64001 School plan for student achievement, consolidated application programs

LABOR CODE

230.8 Time off to visit child's school

CODE OF REGULATIONS, TITLE 5

18275 Child care and development programs, parent involvement and education

UNITED STATES CODE, TITLE 20

6311 State plan

6318 Parent and family engagement

6631 Teacher and school leader incentive program, purposes and definitions

7241-7246 Family engagement in education programs

CODE OF FEDERAL REGULATIONS, TITLE 28

35.104 Definitions, auxiliary aids and services

35.160 Communications

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Title I School-Level Parental Involvement Policy

Family Engagement Framework: A Tool for California School Districts, 2014

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Parental Involvement: Title I, Part A, Non-Regulatory Guidance, April 23, 2004

WEB SITES

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

California Department of Education, Family, School, Community Partnerships:

(8/06 10/17) 5/20

Policy Reference UPDATE Service

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Administrative Regulation

Instruction

AR 6020(a)

PARENT INVOLVEMENT

District Strategies for Title I Schools

To ensure that parents/guardians and family members of students participating in Title I programs are provided with opportunities to be involved in their children's education, the district shall:

1. Involve parents/guardians and family members in the joint development of a district plan that meets the requirements of 20 USC 6312 and in the development of school support and improvement plans pursuant to 20 USC 6311 (20 USC 6318)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 6171 - Title I Programs)

The Superintendent or designee may:

- a. In accordance with Education Code 52063, establish a district-level parent advisory committee and, as applicable, an English learner parent advisory committee to review and comment on the **district's local control and accountability** plan **(LCAP)** in accordance with the review schedule established by the Governing Board
- b. Invite input on the plan from other district committees and school site councils

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

- c. Communicate with parents/guardians through the district newsletter, web site, or other methods regarding the plan and the opportunity to provide input
 - d. Provide copies of working drafts of the plan to parents/guardians in an understandable and uniform format and, to the extent practicable, in a language the parents/guardians can understand
 - e. Ensure that there is an opportunity at a public Board meeting for public comment on the plan prior to the Board's approval of the plan or revisions to the plan
 - f. Ensure that school-level policies on parent/guardian and family engagement address the role of school site councils and other parents/guardians as appropriate in the development and review of school plans
2. Provide coordination, technical assistance, and other support necessary to assist and build the capacity of Title I schools in planning and implementing effective parent/guardian and family engagement activities to improve student academic

PARENT INVOLVEMENT (continued)

achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations or individuals with expertise in effectively engaging parents/guardians and family members in education (20 USC 6318)

(cf. 1700 - Relations Between Private Industry and the Schools)

The Superintendent or designee may:

- a. Assign district personnel to serve as a liaison to the schools regarding Title I parent/guardian and family engagement issues
 - b. Identify funding and other resources, including community resources and services, that may be used to strengthen district and school parent/guardian and family engagement programs**
 - c. Provide training for the principal or designee of each participating school regarding Title I requirements for parent/guardian and family engagement, leadership strategies, and communication skills to assist him/her in facilitating the planning and implementation of related activities
 - d. With the assistance of parents/guardians, provide information and training to teachers and other staff regarding effective parent/guardian involvement practices and legal requirements**
 - e. Provide information to schools about the indicators and assessment tools that will be used to monitor progress
3. To the extent feasible and appropriate, coordinate and integrate Title I parent/guardian and family engagement strategies with parent/guardian and family engagement strategies of other relevant federal, state, and local programs and ensure consistency with federal, state, and local laws (20 USC 6318)

The Superintendent or designee may:

- a. Identify overlapping or similar program requirements

(cf. 0430 - Comprehensive Local Plan for Special Education)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 3280 - Sale or Lease of District-Owned Real Property)

(cf. 5030 - Student Wellness)

(cf. 5148 - Child Care and Development)

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6174 - Education for English Learners)

(cf. 6175 - Migrant Education Program)

(cf. 6178 - Career Technical Education)

PARENT INVOLVEMENT

- b. Involve district and school site representatives from other programs to assist in identifying specific population needs
 - c. Schedule joint meetings with representatives from related programs and share data and information across programs
 - d. Develop a cohesive, coordinated plan focused on student needs and shared goals
4. Conduct, with meaningful involvement of parents/guardians and family members, an annual evaluation of the content and effectiveness of the parent/guardian and family engagement policy in improving the academic quality of the schools served by Title I, including identification of: (20 USC 6318)
- a. Barriers to **greater** participation in parent/guardian and family engagement activities, with particular attention to parents/guardians who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
 - b. The needs of parents/guardians and family members, so they can better assist with their children's learning and engage with school personnel and teachers
 - c. Strategies to support successful school and family interactions

(cf. 0500 - Accountability)

The Superintendent or designee may:

- a. Use a variety of methods, such as focus groups, surveys, and workshops, to evaluate the satisfaction of parents/guardians and staff with the quality and frequency of district communications
- b. Gather and monitor data regarding the number of parents/guardians and family members participating in district activities and the types of activities in which they are engaged
- c. Recommend to the Board measures to evaluate the impact of the district's parent/guardian and family engagement efforts on student achievement

The Superintendent or designee shall notify parents/guardians of this review and assessment through regular school communications mechanisms and shall provide a copy of the assessment to parents/guardians upon their request. (Education Code 11503)

PARENT INVOLVEMENT

5. Use the findings of the evaluation conducted pursuant to item #4 above to design evidence-based strategies for more effective parent/guardian and family involvement and, if necessary, to revise the parent/guardian and family engagement policy (20 USC 6318)

The Superintendent or designee may:

- a. **Analyze data from the evaluation to identify parent/guardian and family engagement activities that have been successful and those activities that have had lower participation or less meaningful involvement by parents/guardians**
 - b. **Analyze parent/guardian and family participation to determine the level of participation by traditionally underrepresented groups**
 - c. **With the involvement of parents/guardians, recommend and draft proposed policy revisions to submit to the Board for consideration**
6. Involve parents/guardians in the activities of schools served by Title I, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents/guardians or family members served by the district to adequately represent the needs of the population served by the district for the purposes of developing, revising, and reviewing the parent/guardian and family engagement policy (20 USC 6318)

The Superintendent or designee may:

- a. Include information about school activities in district communications to parents/guardians and family members
- b. To the extent practicable, assist schools with translation services or other accommodations needed to encourage participation of parents/guardians and family members
- c. Establish processes to encourage parent/guardian input regarding their expectations and concerns for their children

In addition, the district shall promote the effective involvement of parents/guardians and support a partnership among the school, parents/guardians, and the community to improve student achievement by implementing the actions specified in item #7 of the section "School-Level Policies for Title I Schools" below. (20 USC 6318)

PARENT INVOLVEMENT

School-Level Policies for Title I Schools

At each school receiving Title I funds, a written policy on parent/guardian and family engagement shall be developed jointly with the parents/guardians and family members of participating students. **Such The school** policy shall describe the means by which the school will: (20 USC 6318)

1. Convene an annual meeting, at a convenient time, to which all parents/guardians of participating students shall be invited and encouraged to attend, in order to inform parents/guardians of their school's participation in Title I and to explain Title I requirements and the right of parents/guardians to be involved
2. Offer a flexible number of meetings, such as meetings in the morning or evening, for which related transportation, child care, and/or home visits may be provided as such services relate to parent/guardian involvement
3. Involve parents/guardians in an organized, ongoing, and timely way in the planning, review, and improvement of Title I programs, including the planning, review, and improvement of the school's parent/guardian and family engagement policy and, if applicable, the joint development of the plan for schoolwide programs pursuant to 20 USC 6314

The school may use an existing process for involving parents/guardians in the joint planning and design of the school's programs provided that the process includes adequate representation of parents/guardians of participating students.

4. Provide the parents/guardians of participating students all of the following:
 - a. Timely information about Title I programs
 - b. A description and explanation of the school's curriculum, forms of academic assessment used to measure student progress, and the achievement levels of the **challenging** state academic standards

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 5123 - Promotion/Acceleration/Retention)

- c. If requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions related to their children's education, **and, as soon as practicably possible, to receive responses to the suggestions of parents/guardians. The district shall respond to any such suggestions as soon as practicably possible.**
5. If the schoolwide program plan is not satisfactory to the parents/guardians of participating students, submit any parent/guardian comments when the school makes the plan available to the district

PARENT INVOLVEMENT

6. Jointly develop with the parents/guardians of participating students a school-parent compact that outlines how parents/guardians, the entire school staff, and students will share responsibility for improved student academic achievement and the means by which the school and parents/guardians will build a partnership to help students achieve state standards

This compact shall address:

- a. The school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to achieve the state's challenging academic achievement standards
- b. Ways in which parents/guardians will be responsible for supporting their children's learning, volunteering in the classroom, and participating, as appropriate, in decisions related to their children's education and the positive use of extracurricular time

(cf. 1240 - Volunteer Assistance)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 5113 - Absences and Excuses)

(cf. 6145 - Extracurricular/Cocurricular Activities)

(cf. 6154 - Homework/Makeup Work)

- c. The importance of communication between teachers and parents/guardians on an ongoing basis through, at a minimum:
 - (1) Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the student's achievement
 - (2) Frequent reports to parents/guardians on their children's progress
 - (3) Reasonable access to staff, opportunities to volunteer and participate in their child's classroom, and observation of classroom activities
 - (4) Regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand

7. **Build the capacity of the school and parents/guardians for strong parent involvement by implementing the required activities described in item #2 in the section "District Strategies for Title I Schools" above. Promote the effective involvement of parents/guardians and support a partnership among the school, parents/guardians, and the community to improve student achievement through the following actions:**

PARENT INVOLVEMENT

- a. Assist parents/guardians in understanding such topics as the ~~challenging state academic content standards~~ and academic achievement standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

- b. Provide parents/guardians with materials and training, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to help them work with their children to improve their children's achievement

- c. With the assistance of parents/guardians, educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff, in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

- d. To the extent feasible and appropriate, coordinate and integrate parent/guardian involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents/guardians in fully participating in their children's education
- e. Ensure that information related to school and parent/guardian programs, meetings, and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand
- f. Provide other such reasonable support for parent/guardian involvement activities as parents/guardians may request

In addition, the ~~Superintendent or designee~~ **school plan** may **include strategies to:**

- a. Involve parents/guardians in the development of training for teachers, principals, and other educators to improve the effectiveness of such training

PARENT INVOLVEMENT

- b. Provide necessary literacy training, using Title I funds if the district has exhausted all other reasonably available sources of funding for such training
- c. Pay reasonable and necessary expenses associated with parent/guardian involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school-related meetings and training sessions
- d. Train parents/guardians to enhance the involvement of other parents/guardians
- e. Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students, in order to maximize parent/guardian involvement and participation
- f. Adopt and implement model approaches to improving parent/guardian involvement
- g. Establish a ~~districtwide~~ parent advisory council to provide advice on all matters related to parent/guardian involvement in Title I programs
- h. Develop appropriate roles for community-based organizations and businesses in parent/guardian involvement activities
- i. Make referrals to community agencies and organizations that offer literacy training, parent/guardian education programs, and/or other services that help to improve the conditions of parents/guardians and families

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

- j. Provide a master calendar of district/**school** activities and ~~district~~ meetings
- k. Provide information about opportunities for parent/guardian and family engagement through the district newsletter, web site, or other written or electronic means
- l. Engage parent-teacher organizations to actively seek out and involve parents/guardians through regular communication updates and information sessions

(cf. 1230 - School-Connected Organizations)

- m. To the extent practicable, provide translation services at school sites and at meetings involving parents/guardians and family members as needed

PARENT INVOLVEMENT

- n. Provide training and information to members of district and school site councils and advisory committees to help them fulfill their functions
- o. Provide ongoing district-level workshops to assist school site staff, parents/guardians, and family members in planning and implementing improvement strategies, and seek their input in developing the workshops
- p. Regularly evaluate the effectiveness of staff development activities related to parent/guardian and family engagement
- q. Include expectations for parent/guardian outreach and involvement in staff job descriptions and evaluations

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

- 8. To the extent practicable, provide opportunities for the informed participation of parents/guardians and family members (including parents/guardians and family members with limited English proficiency, parents/guardians and family members with disabilities, and parents/guardians and family members of migrant children), including providing information and school reports required under 20 USC 6311(h) in a format and language such parents/guardians can understand

If the school has a parent involvement policy that applies to all parents/guardians, it may amend that policy to meet the above requirements. (20 USC 6318)

~~Each school's parent/guardian and family engagement policy shall be made available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)~~

Each school receiving Title I funds shall annually evaluate the effectiveness of its parent/guardian and family engagement policy. Such evaluation may be conducted during the process of reviewing the **school's single school** plan for student achievement in accordance with Education Code 64001.

The school's policy shall be periodically updated to meet the changing needs of parents/guardians and the school. (20 USC 6318)

District Strategies for Non-Title I Schools

For each school that does not receive federal Title I funds, the Superintendent or designee shall, at a minimum:

PARENT INVOLVEMENT

1. Engage parents/guardians **and family members** positively in their children's education by **providing assistance and training on topics such as state academic standards and assessments to help them develop** ~~helping them develop~~ **increase their knowledge and skills to use at home** ~~that to~~ support their children's academic efforts at school and their children's development as responsible members of society (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide or make referrals to literacy training and/or parent education programs designed to improve the skills of parents/guardians and enhance their ability to support their children's education
 - b. Provide information, in parent handbooks and through other appropriate means, regarding academic expectations and resources to assist with the subject matter
 - c. Provide parents/guardians with information about students' class assignments and homework assignments
2. Inform parents/guardians that they can directly affect the success of their children's learning, by providing them with techniques and strategies that they may use to improve their children's academic success and to assist their children in learning at home (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide parents/guardians with information regarding ways to create an effective study environment for their children at home and to encourage good study habits
 - b. Encourage parents/guardians to monitor their children's school attendance, homework completion, and television viewing
 - c. Encourage parents/guardians to volunteer in their child's classroom and to participate in school advisory committees
3. Build consistent and effective **two-way** communication between the home and school so that parents/guardians **and family members** may know when and how to assist their children in support of classroom learning activities (Education Code 11502, 11504)

PARENT INVOLVEMENT

The Superintendent or designee may:

- a. Ensure that teachers provide frequent reports to parents/guardians on their children's progress and hold parent-teacher conferences at least once per year with parents/guardians of elementary school students
 - b. Provide opportunities for parents/guardians to observe classroom activities and to volunteer in their child's classroom
 - c. Provide information about parent/guardian and family engagement opportunities through district, school, and/or class newsletters, the district's web site, and other written or electronic communications
 - d. To the extent practicable, provide notices and information to parents/guardians in a format and language they can understand
 - e. Develop mechanisms to encourage parent/guardian input on district and school issues
 - f. Identify barriers to parent/guardian and family participation in school activities, including parents/guardians and family members who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
 - g. Encourage greater parent/guardian participation by adjusting meeting schedules to accommodate parent/guardian needs and, to the extent practicable, by providing translation or interpreter services, transportation, and/or child care
4. Train teachers, **and** administrators, **specialized instructional support personnel, and other staff** to communicate effectively with parents/guardians **as equal partners** (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide staff development to assist staff in strengthening two-way communications with parents/guardians, including parents/guardians who have limited English proficiency or limited literacy
 - b. Invite input from parents/guardians regarding the content of staff development activities pertaining to home-school communications
5. Integrate **and coordinate** parent/guardian and family engagement ~~programs into school plans for academic accountability~~ **activities within the LCAP with other activities**

PARENT INVOLVEMENT

The Superintendent or designee may:

- a. Include parent/guardian and family engagement strategies in school reform or school improvement initiatives
- b. Involve parents/guardians and family members in school planning processes

(8/06 10/17) 5/20

Board Bylaw

BB 9322(a)

AGENDA/MEETING MATERIALS

Agenda Content

Governing Board meeting agendas shall reflect the district's vision and goals and the Board's focus on student learning.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

Each agenda shall state the meeting time and place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (Government Code 54954.2)

(cf. 9320 - Meetings and Notices)

(cf. 9321- Closed Session Purposes and Agendas)

The agenda shall provide members of the public the opportunity to address the Board on any agenda item before or during the Board's consideration of the item. However, the agenda need not provide an opportunity for public comment when the agenda item has previously been considered at an open meeting of a committee comprised exclusively of Board members, provided that members of the public were afforded an opportunity to comment on the item at that meeting and that the item has not been substantially changed since the committee considered it. (Government Code 54954.3)

The agenda for a regular Board meeting shall also provide members of the public an opportunity to provide comment on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board. (Education Code 35145.5; Government Code 54954.3)

(cf. 9323 - Meeting Conduct)

Each agenda for a regular meeting shall list the address designated by the Superintendent or designee for public inspection of documents related to an open session item that have been distributed to the Board less than 72 hours before the meeting. (Government Code 54957.5)

The agenda shall include information regarding how, when, and to whom a request should be made if an individual requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting. (Government Code 54954.2)

Agenda Preparation

The Board president and the Superintendent, as secretary to the Board, shall work together to develop the agenda for each regular and special meeting.

AGENDA/MEETING MATERIALS

(cf. 9121 - President)

(cf. 9122 - Secretary)

Any Board member or member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the Superintendent or designee with supporting documents and information, if any, at least one week before the scheduled meeting date. Items submitted less than a week before the scheduled meeting date may be postponed to a later meeting in order to allow sufficient time for consideration and research of the issue.

The Board president and Superintendent shall decide whether a request from a member of the public is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board may not be placed on the agenda. In addition, before placing the item on the agenda, the Board president and Superintendent shall determine if the item is merely a request for information or whether the issue is covered by an existing policy or administrative regulation.

If the Board president and Superintendent deny a request from a Board member to place an item on the agenda, the Board member may request the Board to take action to determine whether the item shall be placed on the agenda.

The Board president and Superintendent shall also decide whether an agenda item is appropriate for discussion in open or closed session, and whether the item should be an action item subject to Board vote or an information item that does not require immediate action.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent items shall be items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent recommends approval. When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular agenda item.

The agenda shall provide an opportunity for members of the public to comment on any consent agenda item that has not been previously considered. (Government Code 54954.3)

Any Board action that involves borrowing \$100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda. (Government Code 53635.7)

(cf. 9323.2 - Actions by the Board)

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

AGENDA/MEETING MATERIALS

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3320 - Claims and Actions Against the District)
(cf. 5144.1 - Suspension and Expulsion/Due Process)

Agenda Dissemination to Board Members

At least 72 hours before each regular meeting, each Board member shall be provided a copy of the agenda and agenda packet, including the Superintendent or designee's report; minutes to be approved; copies of communications; reports from committees, staff, and others; and other available documents pertinent to the meeting.

When special meetings are called, Board members shall receive, at least 24 hours prior to the meeting, notice of the business to be transacted. (Government Code 54956)

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not, outside of a noticed meeting, directly or through intermediaries or electronic means discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.

(cf. 9012 - Board Member Electronic Communications)

Agenda Dissemination to Members of the Public

Any agenda and related materials distributed to the Board shall be made available to the public upon request without delay. Only those documents which are disclosable public records under the Public Records Act and which relate to an agenda item scheduled for the open session portion of a regular meeting shall be made available to the public. (Government Code 54957.5)

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (Government Code 54954.2)

In addition, the Superintendent or designee shall post the agenda on the homepage of the district web site. The posted agenda shall be accessible through a prominent direct link to the current agenda or to the district's agenda management platform in accordance with Government Code 54954.2. When the district utilizes an integrated agenda management platform, the link to that platform shall take the user directly to the web site with the district's agendas, and the current agenda shall be the first available. (Government Code 54954.2)

(cf. 1113 - District and School Web Sites)
(cf. 1340 - Access to District Records)

AGENDA/MEETING MATERIALS

If a document which relates to an open session agenda item of a regular Board meeting is distributed to the Board less than 72 hours prior to a meeting, the Superintendent or designee shall make the document available for public inspection at a designated location at the same time the document is distributed to all or a majority of the Board. (Government Code 54957.5)

The Superintendent or designee shall mail a copy of the agenda or a copy of all the documents constituting the agenda packet to any person who requests the items. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the Board, whichever occurs first. (Government Code 54954.1)

Any request for mailed copies of agendas or agenda packets shall be in writing and shall be valid for the calendar year in which it is filed. Written requests must be renewed following January 1 of each year. (Government Code 54954.1)

Any document prepared by the district or Board and distributed during a public meeting shall be made available for public inspection at the meeting. Any document prepared by another person shall be made available for public inspection after the meeting. These requirements shall not apply to a document that is exempt from public disclosure under the Public Records Act. (Government Code 54957.5)

Upon request, the Superintendent or designee shall make the agenda, agenda packet, and/or any writings distributed at the meeting available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. (Government Code 54954.1)

Legal Reference:

EDUCATION CODE

35144 *Special meetings*

35145.5 *Right of public to place matters on agenda* GOVERNMENT CODE

6250-6270 *Public Records Act*

UNITED STATES CODE, TITLE 42

12101-12213 *Americans with Disabilities Act* CODE OF FEDERAL REGULATIONS, TITLE 28

35.160 *Effective communications*

36.303 *Auxiliary aids and services* COURT DECISIONS

ATTORNEY GENERAL OPINIONS

99 *Ops. Cal. Atty. Gen. 11 (2016)*

78 *Ops. Cal. Atty. Gen. 327 (1995)*

Management Resources:

CSBA PUBLICATIONS

Call to Order: A Blueprint for Great Board Meetings, 2015

The Brown Act: School Boards and Open Meeting Laws, rev. 2014 ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Legislative Bodies, rev. 2003 WEB SITES

CSBA, *Agenda Online*: <http://www.csba.org>

Policy Reference UPDATE Service

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California School Boards Association

REQUIRES BOARD ACTION

Due: Tues. March 15—return ballot in enclosed envelope

January 31, 2022

MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards
From: Dr. Susan Heredia, CSBA President
Re: 2022 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Tues. March 15**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2022.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2022.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

REQUIRES BOARD ACTION

CORRECTED BALLOT

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT
REGION 17
(San Diego County)

Number of seats: 9 (Vote for no more than 9 candidates)

Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024

**denotes incumbent*

☐ Marco Amaral (South Bay Union SD)	☐ Julie Kelly (Vista USD)
☐ Maria Betancourt-Castaneda (National SD)*	☐ Rocina Lizarraga (National SD)
☐ Eleanor Evans (Oceanside USD)*	☐ Gee Wah Mok (Del Mar Union SD)*
☐ Michelle Gates (National SD)	☐ Tamara Otero (Cajon Valley Union SD)*
☐ Humberto Gurmilan (San Ysidro SD)*	☐ Marla Strich (Encinitas Union ESD)*
☐ Claudine Jones (Carlsbad USD)*	☐ Lucy Ugarte (Chula Vista ESD)

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 17 – 23 Delegates (17 elected/6 appointed♦)

Director: Debra Schade (Solana Beach ESD)

Below is a list of all elected or appointed Delegates from this Region.

County: San Diego

Richard Barrera, (San Diego USD)♦, appointed term expires 2023
Sabrina Bazzo (San Diego USD)♦, appointed term expires 2023
Maria Betancourt-Castaneda (National SD), term expires 2022
Kate Bishop (Chula Vista ESD), term expires 2023
Leslie Bunker (Chula Vista ESD), term expires 2023
Eleanor Evans (Oceanside USD), term expires 2022
Humberto Gurmilan (San Ysidro SD), term expires 2022
Andrew Hayes (Lakeside Union SD), term expires 2023
Claudine Jones (Carlsbad USD), term expires 2022
Melissa Krogh (Warner USD), term expires 2023
Michael McQuary (San Diego USD)♦, appointed term expires 2022
Gee Wah Mok (Del Mar Union SD), term expires 2022
Tamara Otero (Cajon Valley Union SD), term expires 2022
Darshana Patel (Poway USD)♦, appointed term expires 2023
Dawn Perfect (Ramona USD), term expires 2023
Barbara Ryan (Santee SD), term expires 2023
Elva Salinas (Grossmont Union HSD), term expires 2022
Nicholas Segura (Sweetwater Union HSD)♦, appointed term expires 2022
Arturo Solis (Sweetwater Union HSD)♦, appointed term expires 2023
Marla Strich (Encinitas Union ESD), term expires 2022
Cipriano Vargas, (Vista USD), term expires 2022
Katrina Young (San Dieguito Union HSD), term expires 2023

County Delegate:

Guadalupe Gonzalez (San Diego COE), term expires 2023

County

San Diego

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Marco Amaral

Date: 1/7/2022

Name: Marco Amaral

CSBA Region & subregion #: 17

District or COE: South Bay Union School District

Years on board: 3

Profession: Special Education Teacher Contact Number (☐ Cell ☐ Home ☐ Bus.): 619-410-1477

Primary E-mail: mamaral@sbusd.org

Are you an incumbent Delegate? ☐ Yes ☒ No If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I'm a Student, Community Member, Special Education Teacher, Organizer, and the South Bay Union School Board President, in that order. As a hopeful delegate, I would bring with me experience that is rooted in grassroots organizing, coalition building, and direct action. As a school board member, I have learned a lot over the past 3 years on the importance of advocating via institutional processes, but I have never forgotten what exactly got me to this position in the first place. In fact, over the past 3 years, I have been able to construct a type of education advocacy that combines both grassroots organizing and institutional procedures. In short, that's what I bring to the Delegate Assembly, a fired-up advocacy that is backed up by, what I consider, the most fundamental aspect of change-making, community. Ultimately, as an educator and elected official, I have always had the words of Lucio Cabañas as a leading framework: "The role of an educator is to be community, create community, and to be with community."

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am currently my board President and have presided as Vice-President as well. As you know, on a board you need a majority of votes to get anything done, nothing is done unilaterally, so the following are things that I personally am proud to be a part of during my 3 years on the South Bay Union Board of Trustees.

- We were the first K-8 district in San Diego County, and the 2nd statewide, to pass an Ethnic Studies Policy and to include it in our LCAP.
- We were the first K-8 district in San Diego County to recognize Indigenous People's Day.
- We have modernized our electrical grid in our efforts to combat Global Warming, we are solar-powered.
- We have successfully opened a modern, beautiful, 21st century preschool. VIP Village.
- When making cuts, our board has prioritized making them as furthest from the classroom as possible.
- We have extended our Dual-Language Programs and are continuing to do so.
- We hired a new Superintendent that meets the educational needs of our population of students.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

- STRS/PERS Reform. CSBA needs to continue its advocacy in this area.
- Special Education Funding. CSBA needs to not just advocate at the state level, but national level for more SpEd funding.
- Our educators need to be justly compensated for the professional they are. In the richest state in the country, it is negligible to pay paraprofessionals and teachers the salaries they currently have. This needs to change.

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Maria Betancourt-Castañeda

Date: January 7, 2022

Name: Maria Betancourt-Castañeda CSBA Region & subregion #: 17
District or COE: National School District Years on board: Seven
Profession: Parent/Self Employed Contact Number (☐ Cell ☐ Home ☒ Bus.): 619-714-8191
Primary E-mail: mbcastaneda@nsd.us
Are you an incumbent Delegate? ☒ Yes ☐ No If yes, year you became Delegate: 2021

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Currently serving as a Delegate and as Board President of my District's Governing Board, I believe my role is to empower and advocate for the students, staff, and parents that I serve. Finishing my second term on the National School District Board, I feel honored to continue supporting the community where I also grew up. I am hard working, organized, reflective, and reliable; and believe that these are strong skills needed to be an effective Delegate. My reputation is one who will provide a voice for all stakeholders, and one who is not afraid to ask difficult questions. I am proud of the growth that we have achieved at the local level since I have been on the Board and I would love to continue serving as a Delegate for Region 17.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am currently serving as Board President for the second time in my tenure as a Trustee for the National School District. I have also served as Board Clerk in both 2017 and 2021. These roles have provided me valuable leadership experience and opportunity to positively impact the students of our District. Serving as a Delegate for Region 17, this past year has provided me the opportunity to expand this impact to students within the greater community. I would characterize my involvement as an active Board member at meetings, visible out at our school sites, and connected with the community. I am a CSBA Master's in Governance graduate, and regularly participate in CSBA workshops, Legislative Action Days, as well as the annual conference. In addition, I am an involved member of the National Association for Latino Elected Officials, and stay well connected with our local legislators. Most recently, I joined the local Lion's Club to have an even greater impact on the community.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Navigating COVID-19, running schools with staff shortages, and keeping everyone safe are by far the biggest challenges facing Governing Boards today. Quarantines in particular, threaten school funding due to loss of ADA. This is compounded with a steady loss of enrollment that most districts in California are experiencing. Add to that, Special education and pension cost increases and you have a perfect storm. CSBA can continue to support local Boards with these challenges by suggesting resolutions and policies, expanding the Pacer program, facilitating Legislative Action Days, and supporting improved Delegate communication throughout each region. This past year I was appointed to the Delegate Assembly, but only had the opportunity to serve a partial term. If elected, I am committed to continue learning to better serve Region 17.



February 15, 2022

Board of Trustees
CSBA Region 17
San Diego County

Re: **Letter of Support for National School District Trustees** CSBA Region 17 Delegate Assembly

Dear Honorable Trustees of Region 17,

National School District is the second oldest school district in San Diego County, celebrating 150 years of dedicated and sound Governance. Our current Governance Team leads by three core values of *Children First, Relationships Matter, and Whatever it Takes*; and their work is guided by a strong vision of *Exceptionally prepared learners; innovative and compassionate world citizens*.

You will notice on the Delegate ballot this year that three of our exceptional Trustees were nominated for the California School Board's Association Delegate Assembly slate. As you prepare to cast your vote, I wanted to share a few reasons why each of these Board Members would be excellent choices.

Maria Betancourt Castañeda, is a seasoned Trustee, finishing her second term in office. She currently serves as Board President and was selected as a delegate for Region 17 this year. She is a product of the National School District and a local youth advocate. She is a graduate of Masters in Governance, an involved member of the National Association for Latino Elected Officials, and is passionate about quality parent engagement. Ms. Betancourt-Castañeda is hard working, organized, reflective, and reliable; and would be honored to continue serving as a Delegate.

Michelle Gates was first elected to the Governing Board in November 2020. She has been a teacher for 15 years and is currently teaching sixth grade in the South Bay area. Her children attended the National School District, where Ms. Gates volunteered with PTA and School Site Council; as well as taught for four years. As a Trustee, she has served on the District's Budget Reduction Taskforce, and is a graduate of Masters in Governance. With an inside perspective, she is a passionate advocate for students and teachers; advocating for the best in academics, mental health, growth, and safety. Ms. Gates' goals are to raise awareness and intentionality, two things she would push for as a Delegate.

NATIONAL SCHOOL DISTRICT

1500 'N' Avenue • National City, CA 91950 • (619) 336-7500 • Fax (619) 336-7505 • <http://nsd.us>

Creating Successful Learners... Now

Rocina Lizarraga was also elected to the Governing Board in November 2020. Ms. Lizarraga is a long-time resident of National City, a dedicated parent in the District, an active member of community advocacy groups, and is currently a Kitchenista leader. Ms. Lizarraga is a former PTA and DELAC president and served on several committees such as ELAC, DPAC, SSC and LCAP. Always willing to learn, Trustee Lizarraga takes time to observe, study, research, and think ahead to ensure the best decision-making and the best outcomes. Ms. Lizarraga is passionate about providing excellent service and would be a devoted Delegate.

Like you, these Board Members dedicate their time to serving our children and have the desire to expand their reach to the California School Board's Association Delegate Assembly. I would encourage you to consider these nominees as you cast your vote for our Region 17 representatives.

Sincerely,

A handwritten signature in black ink that reads "Dr. Leighangela Brady". The signature is written in a cursive, flowing style.

Leighangela Brady, Ed.D.
Superintendent National School District

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

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Signature: _____

Date: December 14, 2021

Name: Eleanor Juanita Evans

CSBA Region & subregion #: 17

District or COE: Oceanside Unified School District

Years on board: 5

Profession: Trustee/School Board

Contact Number (☒ Cell ☐ Home ☐ Bus.): 760-580-7208

Primary E-mail: eleanor.evans@oside.us

Are you an incumbent Delegate? ☒ Yes ☐ No

If yes, year you became Delegate: 2018

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Please see attached.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Please see attached.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Please see attached.

Why are you interested in becoming a Delegate? Please describe the skills and experience you would bring to the Delegate Assembly

I am a passionate champion of high-quality public education for all. My experiences as a K-12 educator, administrator, race/human relations facilitator, curriculum writer, adjunct professor of education and of economics have honed my skills of interpersonal relations, problem-solving, fiscal responsibilities. I am a person of integrity, competence, insight, dedication, and effectiveness. I am an organizer; team player and team leader; collaborator and communicator. I bring a different lens to help promote positive community engagement, maintain governance standards, promote the effectiveness of CSBA.

Please describe your activities and involvement on your local board, community, and/or CSBA

OCEANSIDE UNIFIED SCHOOL DISTRICT: Developer-Dual Language Immersion Committee, Ethnic Studies Committee; Resolution; liaison: Gear-Up College Program, Career Tech Education; distribute free food. COMMUNITY: NAACP; LGBTQ+ Resource Center; North County African American Women's Association; Boys and Girls Club; California Commission on Professional Competence-Teacher Credentialing; Leon L. Williams San Diego County Human Relations Commission; San Diego Taxpayers Association. SAN DIEGO CSBA: Equity Chair.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

FINANCE, COMMUNITY ENGAGEMENT, COMMUNICATION, IMPROVING SCHOLARS' ACHIEVEMENTS. The pandemic has accentuated our economic diversity, lack of access to broadband, internet, and electronics, lack of resources/materials for social emotional learning and PPE materials, lack of civility. CSBA must become a forceful, loud, stronger voice. Districts/LEAs need to believe and feel that they are not functioning in a vacuum but have the support and scaffolding of colleague districts.

Delegate Assembly Biographical Sketch Form for 2022 Election



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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Michelle L. Gates

Date: 1/7/2022

Name: Michelle L. Gates

CSBA Region & subregion #: 17

District or COE: National School District

Years on board: 1

Profession: Teacher

Contact Number (☒ Cell ☐ Home ☐ Bus.): 619.757.8153

Primary E-mail: michellelynn1970@gmail.com

Are you an incumbent Delegate? ☐ Yes ☒ No

If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

CSBA has a vital voice to the legislature on behalf of students and their families. Being a strong, informed, and united body is necessary to work for our districts and their communal needs. As a teacher and union exec board member, I am informed from the "inside" as to how policy is impacting classrooms and students. As a social justice advocate desiring increased accountability and growth in our schools, I push for both my work and board districts to increase awareness and intentionality. As a board

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been part of:

- District Budgeting Task Force (local board)
- MLG training (local/CSBA)
- Meetings with teachers + classified unions (local)
- Spoken before city council (community)
- Food distribution (community)

member, I push for the best for our students in all areas - academics, mental health, growth + safety.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The increasing loss of students, coupled with income based on ADA, is negatively impacting many districts. We have become truancy police with no teeth - therefore leaving every school at the financial mercy of the year's enrollment + attendance. This is resulting in regular lay offs, low morale in staff (panic as well, to be honest), and fewer people looking to be educators. What can CSBA do to solidify schools, helping each site to retain students and staff? How do we encourage reasonable housing prices to retain working families? How do we demand more investment in direct student impact? Cohesively, with a single, rational voice, we need to push for legislation that work

Delegate Assembly Biographical Sketch Form for 2022 Election



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Signature: Humberto Gurmilan

A handwritten signature in blue ink, appearing to read "H. Gurmilan", is written over the printed name.

Date: 1-6-22

Name: Humberto Gurmilan

CSBA Region & subregion #: 17

District or COE: San Diego

Years on board: 3

Profession: Legislative Aide

Contact Number (☒ Cell ☐ Home ☐ Bus.): (619) 250-2291

Primary E-mail: humberto.gurmilan@syzdschools.org

Are you an incumbent Delegate? ☐ Yes ☐ No If yes, year you became Delegate: 2020

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I still firmly believe that South San Diego needs to have good representation at the CSBA Delegate Assembly. For the past two years, I have had the honor of representing the San Ysidro School District as a delegate and would like to continue doing so for the next two years. The relationships with other trustees from Region 17 and the experience I've garnered in the past 3 years as a member of our board have allowed me to have a keen understanding of the needs and priorities that our students have.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have had the honor of representing the district for the past three years and in this time I have immersed myself in my role by actively participating in district events, engaging consistently with stakeholders and preparing myself through professional development in the form of Masters In Governance course, CSBA AEC and other resources.

I served as the President of the board during the start of the global pandemic and during the transition to remote learning. I have served as a delegate for CSBA for the past two years and continue to be an active participant in my community by directing the Gurmilan Foundation and now serve as Press Secretary for San Diego County Supervisor Nora Vargas.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenges we face today continue to be those of the last few years, but now they have been exacerbated by the pandemic. Fair funding, pension costs and special education impact on our general fund continue to be a challenge. We now also have social emotional issues in students that we did not have prior to the health crisis and it will be interesting to see how academics continue to be impacted by what we are facing today. It is my goal to elevate these issues at CSBA level and to collaborate with not only the region's representatives, but those from other areas of the state. Only through intense collaboration and communication can we address and overcome some of these challenges. Engagement and full participation from all delegates will be key in this effort.



San Ysidro
School District EST - 1887

Gina A. Potter, Ed.D.
Superintendent

GOVERNING BOARD

Rudy Lopez, President

Rosaleah Pallasguez, Vice-President

Irene Lopez, Clerk

Humberto Gurmilan, Member

Antonio Martinez, Member

Quality education and opportunity for all students to succeed

January 26, 2022

Board of Trustees
CSBA Region 17
San Diego County

Re: Humberto Gurmilan, CSBA Region 17 Delegate Assembly Candidate

Dear Members of the Governing Board,

At the San Ysidro School District Governing Board Organizational Meeting on December 10, 2021, the board unanimously nominated Humberto Gurmilan, as a candidate for the California School Boards Association Delegate Assembly representing Region 17. Board Member Gurmilan has served on the CSBA Delegate Assembly since 2020.

Board Member Gurmilan was elected to the Governing Board in 2018. During his first year, he traveled to Sacramento lobbying for public education and full and fair funding. He is a strong advocate for children, especially, children with special needs. Mr. Gurmilan served as board president during 2020 which was an unprecedented and challenging time in the world and our district. He served with perseverance, foresight, compassion and determination. He collaboratively led our board and district through this COVID-19 pandemic. Mr. Gurmilan led the charge to assure that our students had fair and equitable access to technology such as internet service & computers to continue providing the best education for our children. This led to our school district closing the digital divide and providing all our students access to a computer and internet service. With this barrier closed, we achieved approximately 95% daily student participation in our online Distance Learning Academy.

Humberto Gurmilan is an Emmy award winning journalist and producer who spent 14 years in the media. He is also the Founder and Director of The Gurmilan Foundation. His Foundation is dedicated to empowering and helping young people with disabilities to reach their full potential. Board Member Gurmilan is an advocate for creating awareness about disabilities and is frequently asked to speak in the community to spread his positive message of inclusion and hope.

4350 Otay Mesa Road San Ysidro, CA 92173

(619) 428-4476 Ext. 3021 • Fax (619) 428-1505 • gina.potter@sysdschools.org

San Ysidro School District "programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or parents' education, a perception of one or more of such characteristics, or association with a person or group with one or more of these actual or perceived characteristics. District programs and activities shall also be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames." Board Policy 0410

Board Member Gurmilan received his Associate of Arts degree in Journalism from Southwestern College and a Bachelor of Arts degree in Communications from San Diego State University. He earned a Master's Degree in Communications and wrote a book entitled "From My Chair," also written in Spanish, "Desde Mi Silla." Board Member Gurmilan is a former Sports Anchor at Telemundo, a journalism professor at Southwestern Community College, San Diego City College and New Hampshire University. He is currently Press Secretary for San Diego County Supervisor Nora Vargas.

Please join our Governing Board in supporting Board Member Gurmilan's candidacy to the California School Boards Association's Delegate Assembly as a Region 17 representative.

Sincerely,



Gina A. Potter, ED.D.
Superintendent
San Ysidro School District

Delegate Assembly Biographical Sketch Form for 2022 Election



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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Claudine Jones

Date: 12/01/21

Name: Claudine Jones

CSBA Region & subregion #: 17

District or COE: Carlsbad Unified School District

Years on board: 7 years, 3 mos

Profession: Boardmember Contact Number (☒ Cell ☐ Home ☐ Bus.): 760-579-1822

Primary E-mail: cjones@carlsbadusd.net

Are you an incumbent Delegate? ☒ Yes ☐ No If yes, year you became Delegate: 2014

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have served on CSBA Region 17's executive board since 2014 as a legislative representative, board secretary and most recently as board treasurer. I have collaborated on many important local, regional, state and federal issues with SDCSBA. I've worked hard fighting for the scholars in my district and Region 17. With your vote, I would like to continue working with the Delegate Assembly representing the scholars, staff, teachers and families in San Diego County. I am a graduate of CSBA's Masters in Governance. I am a CASBO-certified chief business official and am a candidate for my Masters in Professional Accounting with an expected graduation of November 2022.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I currently serve as Board President on the Carlsbad Unified School District Board of Education. I am the board representative on the district's audit committee, legislative representative for the California Association of Suburban School Districts and School Services of California, and I serve on the ad hoc subcommittee on sustainability. Additionally, I've served as a Golden Bell site validator for 4 years for CSBA. I am also currently serving as the treasures of the San Diego County School Boards Association, and I'm the legislative representative for the Carlsbad High School PTSA.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I believe the biggest challenges that boards will face will be a continued divisive political climate, statewide declining enrollment, an unprecedented influx of one-time funding to combat the ever-shifting pandemic response, recruiting and hiring staff, and the impacts of climate change. Thankfully, CSBA has been a port in the storm for many boardmembers and districts. The consistent communication and support have been very welcome through an extremely challenging time for school board members. I expect that CSBA will continue to vigorously advocate for full and fair funding to allow districts to continue some of the meaningful programs and important positions that have been created during the pandemic. I am also certain that CSBA will continue to evolve its programmatic offerings to respond to the evolving needs of its members.

Delegate Assembly Biographical Sketch Form for 2022 Election



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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Julie Kelly

Date: Jan. 6 2022

Name: Julie Kelly

CSBA Region & subregion #: 17

District or COE: Vista Unified Sch. District

Years on board: 1

Profession: PR + Marketing Contact Number (☒ Cell ☐ Home ☐ Bus.): (760) 672-2527

Primary E-mail: Juliekelly@VistaUSD.org

Are you an incumbent Delegate? ☐ Yes ☒ No If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

As a fairly new board member, I have appreciated the trainings, information, and support of CSBA, so I'm interested in aligning more closely with the organization. As a marketing and public relations professional my skill set includes being able to discern and disseminate key points, to communicate effectively, and listen with focus. My perspective as a parent and past PTA leader also contribute.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am active with numerous district committees, including: Sup. Council for Equity and Anti Racism, Magnet Steering Committee, STEM Collaborative, and our Guiding Coalition, a group that is reimagining our vision, mission and values. I am also a volunteer puppy raiser for Canine Companions for Independence.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I see two challenges facing boards: deep political divides within ourselves, our communities, and our nation that have caused us to lose our common beliefs and that have made schools and classrooms battleground sites AND chronic underfunding combined with the strains of managing and recovering from the pandemic. CSBA can be a needed

JULIE KELLY

(760) 672-2527 * JulieLynnKelly@gmail.com

SUMMARY OF QUALIFICATIONS

Business owner with twenty-five years' experience in leadership, marketing, sales, writing, recruiting and project management. Strong working knowledge of, and passion for, the bicycle and outdoor industries. Particularly skilled in analysis, organization, problem solving, and communicating.

PROFESSIONAL EXPERIENCE

Leadership & Project Management

- Elected to serve as Trustee for school district of 20,000 students
- Founded a profitable business with solid year-over-year growth and numerous repeat clients
- Led planning and execution of all Bicycle Retailer & Industry News Dealer Tours since 2012
- Conducted market analysis interviews with bike dealers, cyclists, internal employees, and sales reps
- Hired and trained staff of nine to review broker applications for national wholesale mortgage lender
- Created complex monthly report analyzing company risk and department's productivity
- Served as President, Treasurer, Secretary, and Board Member for numerous PTA Units
- Managed product sampling events in twenty markets for major consumer products company
- Planned and executed advertising, promotions, and public relations strategies for restaurant franchise
- Developed and executed successful plan for representing company at consumer trade show

Writing & Editing

- Created informative press releases and advised on communications strategy for bike industry clients
- Communicated ideas through effective catalog copy, newsletter articles, blog posts, and emails
- Drafted and published posts for social media outlets on behalf of clients, speaking in their voices
- Won grants for art programs at local school by writing successful proposals as a PTA volunteer
- Wrote content for sales force training presentations, condensing complex information into key points
- Summarized complex procedures in company manual and maintained ongoing updates
- Created original content for client websites, by gathering pertinent information and summarizing it
- Secured major grants from individuals, corporations, and foundations for non-profit humanitarian agency

Sales

- Negotiated contracts and built strong book of clients for Marvelous Creative Solutions
- Effectively supported numerous outside sales representatives, enabling their sales to increase
- Consistently earned monthly "jackpot" sales goals as Inside Sales Rep at Canari Cyclewear
- Surpassed quarterly sales benchmarks and actively recruited new clients for The Creative Group
- Negotiated recruiting placement fees and contracts with Fortune 500 clients including Kraft Foods and Xerox
- Successfully gained market share for startup nanny agency through networking and cold calling

WORK HISTORY

School Board Trustee	Vista Unified School District	2020 - present
Principal / Owner	Marvelous Creative Solutions	2011 - present
Board Volunteer (Various Roles)	California State PTA	2007 - 2020
Inside Sales Representative	Canari Cyclewear	2010 - 2011
Director	Crunch Care	2007 - 2009
Supervisor	American Mortgage Network	2001 - 2007
Account Manager / Recruiter	The Creative Group	1999 - 2001
Grant Writer	AmeriCares Foundation	1997 - 1999
Marketing Manager	Bruegger's Bagels	1996 - 1997
Account Executive	Clarion Marketing & Communications	1993 - 1996

EDUCATION

Bachelor of Arts: College of Liberal Arts and Sciences, **The University of Connecticut** - Storrs, CT
Completed co-operative education work assignments in Marketing at IBM and General Electric
Studied abroad in Volgograd, USSR as one of six Samantha Smith Delegates

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline.

Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: 

Date: January 7th, 2022

Name: Rocina Lizarraga

CSBA Region & subregion #: _____

District or COE: National School District

Years on board: 1

Profession: Community Organizer Contact Number (☒ Cell ☐ Home ☐ Bus.): (619) 755 9390 / 619-929 1933

Primary E-mail: rlizarraga@nsd.us

Are you an incumbent Delegate? ☐ Yes ☒ No If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am always willing to learn and expand experiences to share to my community, also to be able to make better decisions and implement new ideas of things done. When it comes to justice and social equity, every knowledgeable person can stand up among others and raise up to the better of the people you serve.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I always observe, analyze, study research and think the best outcomes on a topic to discuss before make an action step. My dedication to students with different learning abilities has become one of priorities now, specially parent engagement of those students that struggle the most. I've been close to teachers, educator and specialist to find ways to help students.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

- We as people representatives have to be able to find a balance in life, we are brothers, sisters, mothers, daughters, caregivers, wives, husbands that play many more different roles and might create a level of stress and family dynamics. Taking a step back and take time of personal care and mindful resting is always recommendable to have a clear mindset on the better.

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Gee Wah Mok* Date: 1/3/2022

Name: Gee Wah Mok CSBA Region & subregion #: 17
District or COE: Del Mar Union School District Years on board: 3
Profession: Attorney/Parent Contact Number (☐ Cell ☐ Home ☒ Bus.): (858) 755-9301
Primary E-mail: gmok@dmusd.org
Are you an incumbent Delegate? ☒ Yes ☐ No If yes, year you became Delegate: 2021

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in continuing as a Delegate because I want to support CSBA in helping local school districts provide the highest quality education possible to their students. An attorney by trade, I am an effective advocate that understands how to solve problems collaboratively and thoughtfully. I am respectful and work well with others. I enjoy listening to all perspectives which I believe leads to more informed decision-making.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am heading into my third year on my school board and serve as its Clerk. I came to the board after helping lead our community's efforts in passing a facilities bond measure, which is funding the construction of two schools. I am also an active volunteer in my son's classroom. I regularly attend CSBA workshops and have participated in the Masters in Governance series. I spoke on a panel at this year's Annual Education Conference regarding the Asian American student experience and strongly believe in the inclusion of students of all backgrounds and experiences.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Aside from navigating the continuing difficulties brought about by the pandemic, it has also been challenging for boards to manage the current political climate where regular topics of discussion have become sensitive and can easily lead to disruption and hostility from the public. CSBA was helpful by advocating with officials, providing a webinar and other resources. As many of these issues remain contentious, school boards will need continued supportive advocacy and it is useful to hear about other boards' experiences and how they have handled their situations. CSBA can help foster communication and by providing members opportunities for additional learning and interaction.

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nominations@csba.org by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____

Date: 12/17/21

Name: Tamara Otero

CSBA Region & subregion #: 17

District or COE: Cajon Valley Union School District

Years on board: 11

Profession: Business Owner

Contact Number (☒ Cell ☐ Home ☐ Bus.): 619-244-8138

Primary E-mail: oterot@cajonvalley.net

Are you an incumbent Delegate? ☒ Yes ☐ No

If yes, year you became Delegate: 6

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have spent the last several years in service to the San Diego County region of school board members as a delegate. I have been the President, Vice President, and currently the Secretary of SDCSBA. I have organized the Honoring Our Own event and bring first hand knowledge of that event to the region. I am an organizer, a leader, and a problem solver. The last several years I have helped to develop topics relevant to ALL districts for our regional meetings through a polling system of our delegates. I stay informed of state and local issues and share resources with the entire region.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been elected President to my local Board for the last four consecutive years. I was the previous Vice President of CSBA and have sat on multiple committees at CSBA. I have attended Leg Action Day, and advocated in Washington DC on behalf of education. I was most recently involved in our district's advocating on behalf of our students left in Afghanistan, and have spoken multiple times on Family and Community Engagement. I have been a presenter at AEC many years. I am recognized in my community as an advocate for education.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

One of the biggest challenges facing governing boards today is the slow leaking loss of local control. When the LCAP funding process was first created it was the intent of the state to give back local control to the school district. Slowly the encroaching mandates both in budget and in policy have left governing boards with less control. I think that through CSBA this can again be addressed at the state level and control can be given back to the governance of local boards.

Tamara Otero

Governing Board President, Cajon Valley Union School District



Tamara Otero has spent the last 25 years in the service of children through education. She is the current President of the Cajon Valley Union School District's Governing Board. She was the Vice President of California School Boards Association 2019, and is Secretary of San Diego County School Boards Association. She was named School Board Member of the year for San Diego and Imperial Counties in 2017. She has hosted hundreds visiting dignitaries to the Cajon Valley Union School District, and is an organizer of the TEDxKids@ElCajon.

Tamara has also been a featured presenter at CSBA AEC, the National Council on Digital Convergence, Learnit conference, California Engagement Initiative, and Digital Promise. Tamara Otero is a strong passionate advocate for public education and all students. She believes in relevant learning and family and community engagement, and is a successful leader in the changes necessary to support those initiatives. Tamara is an articulate public speaker and welcomes the opportunity to present and share ideas about education.

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Marla Strich Date: January 3, 2022

Name: Marla Strich CSBA Region & subregion #: 17
District or COE: Encinitas Union ESD Years on board: 23
Profession: Sales Contact Number (☒ Cell ☐ Home ☐ Bus.): (760) 519-7882
Primary E-mail: Marla.Strich@eusd.net
Are you an incumbent Delegate? ☒ Yes ☐ No If yes, year you became Delegate: 5 years

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

It continues to be an honor to serve as a CSBA delegate, helping to formulate policy for the association, as well as assisting school boards throughout California in their vital work. I am a passionate advocate for public education, having traveled numerous times to Sacramento with CSBA, and to Washington, DC with NSBA to advocate on behalf of public education. I am a "big picture" thinker, and make decisions within that context in order to ensure that our actions benefit the greatest number of students. I am an articulate speaker, and have experience in dealing with the media. I have been privileged to participate on CSBA's Nominating Committee, ensuring that the association has the best possible leadership as it moves into the future.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have served on the EUSD Board for 23 years. During my tenure I have been Board President five times and am beginning my sixth tenure leading my board. As noted above, I have attended legislative advocacy sessions as part of both CSBA and NSBA. I am a continuous learner, having completed the Masters in Governance program, and look forward to continuing my learning with participation in webinars, the Annual Education Conference, and other opportunities such as the CSBA/ACSA Coast to Coast advocacy conference in Washington, D.C. I have consistently attended CSBA's AEC, as well as numerous NSBA Conferences, and have presented at both. I have also attended both of CSBA's Leadership Conferences.

I have a long history of leadership in my community, serving as EUSD's school bond campaign co-chair, school site council chair, PTA Legislative Vice President, and San Dieguito Academy High School Foundation President. I am serving in a leadership capacity for FIRST Robotics, serving as Tournament Director for SDAHS's Robotics team.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

We must continue to defend and promote public education as the keystone of a democratic society. This is particularly important as we emerge from the pandemic. We must ensure that public education is fully and fairly funded in California, so we can provide the world class, forward-looking education that our children deserve. We need to meet the needs of the whole child, including social emotional and mental health needs. Our advocacy efforts and educational efforts are critical in making this happen.



101 S. Rancho Santa Fe Road
Encinitas, CA 92024-4349
Phone: (760) 944-4300
FAX: (760) 944-4393
www.eusd.net

Board of Trustees

Emily Andrade
Gregg Sonken
Marla Strich
Marlon Taylor
Jodie Williams

February 1, 2022

To: Members of the Governing Board

Subject: **Marla Strich, Region 17 CSBA Delegate Assembly Candidate**

Superintendent

Andrée Grey, Ed.D.

On December 14, 2021, the Board of Trustees of the Encinitas Union School District unanimously nominated Mrs. Marla Strich as a candidate for the California School Boards Association (CSBA) Delegate Assembly representing Region 17. On behalf of our Board, I encourage you to support this dedicated, passionate school leader in her continued service to the children of San Diego County and the state of California by supporting her candidacy for Delegate Assembly.

**Assistant
Superintendents**

Amy Illingworth, Ed.D.
Educational Services

Angelica Lopez, Ed.D.
Administrative Services

Joseph Dougherty
Business Services

Marla has consistently demonstrated exceptional leadership skills through extensive involvement in school and community service organizations. She currently serves as a member of the California School Boards Association Delegate Assembly representing Region 17 and as President of the Encinitas Union School District School Board. Previously, she has served roles including President of the SD County School Boards Association, chairperson of the Ocean Knoll Elementary and San Dieguito Academy School Site Councils and as Ocean Knoll's Parent-Teacher Association (PTA) Legislative Vice President. Ocean Knoll PTA awarded her Volunteer of the Year as well as the Golden Oak, PTA's highest award.

In addition, Mrs. Strich participated as a member of the Legislative Action Network (LAN) and Strategic Planning Committee for the San Dieguito Union High School District and in the North Coastal Regional Legislative Action Network. She has traveled to Sacramento numerous times to lobby for public education and has also advocated for our children in Washington, D.C., as part of the National School Board Association's (NSBA) Federal Relations Network and upcoming in 2022 as part of the Coast2Coast Federal Advocacy Meeting organized by CSBA and NSBA.

Marla is the ultimate professional as a leader in the community and an experienced trustee who places children first in her priorities. Her dedication, passion, and commitment all contribute to her success as an advocate for all children.

Please join our Board of Trustees in supporting Mrs. Marla Strich's nomination to a two-year term on California School Boards Association's Delegate Assembly as a representative from Region 17. The Encinitas Union School District proudly endorses her candidacy.

Sincerely,

A handwritten signature in blue ink that reads "Andrée Grey".

Andrée Grey, Ed.D.
Superintendent

Delegate Assembly Biographical Sketch Form for 2022 Election



Deadline: Friday, January 7, 2022 | No late submissions accepted

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____

Date: December 13, 2021

Name: <u>Lucy Ugarte</u>	CSBA Region & subregion #: <u>17</u>
District or COE: <u>Chula Vista Elementary--San Diego County</u>	Years on board: <u>1</u>
Profession: <u>Teacher</u>	Contact Number (☒ Cell ☐ Home ☐ Bus.): <u>(619)395-2578</u>
Primary E-mail: <u>Lucy.Ugarte@cvesd.org</u>	
Are you an incumbent Delegate? ☐ Yes ☒ No If yes, year you became Delegate: _____	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in becoming a delegate, because I want to further serve my community. In the last year (my first year as a board member) I have served as clerk, acting vice president and currently president. It is important that a variety of voices are heard and represented. I bring the perspective of teacher, parent, union leader, community member and activist, as well as board trustee. I have over twenty years of experience representing students, teachers, and my community. I know firsthand the challenges of not only Distance Learning, but the return and the practicality of putting policies into place that affect students and staf

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am involved in my community as a board trustee (president), teacher, union organizer, community member, and parent. I have advocated for students, teachers, parents and the community for over 20 years. I am actively involve in community and civic groups and listen to concerns from across our city and am actively involved in community service through various organizations. I participate in decision making and the implementation of programs within m community. As a board member, I have served on the appointment committee to fill the board vacancy earlier this year and am also part of the policy committee.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing governing boards is the backlash from citizens who are either concerned about vaccine and mask mandates or misinformed with regard to CRT being taught in the schools. Board members ar also faced with ensuring that staff and students have access to supports for emotional needs and educational progress. In addition, recruitment of personnel to meet the needs of students, as staffing has been difficult this school year. It is important that governing boards ensure that all stakeholders are supported, as well as making sure that schools are places where each individual feels safe, valued, and welcome.

Cardiff School District
Cardiff by the Sea, California 92007
March 10, 2022

ITEM: APPROVE IMPACT TEACHER JOB DESCRIPTION

BACKGROUND:

Cardiff School District received Elementary and Secondary School Emergency Relief (ESSER) funds to support the safety and instructional needs in response to the COVID-19 pandemic.

CURRENT CONSIDERATIONS:

A .60 FTE Impact Teacher will support the targeted core academic and study skills needs that arise in the upper elementary setting. Identified 3rd-6th grade students will be served for the 22-23, 23-24, and 24-25 school years.

FINANCIAL IMPLICATIONS:

Funding for this temporary, 3-year position will come from the District's ESSER funding.

RECOMMENDATION:

It is recommended that the Board approve the Impact Teacher job description.

CARDIFF SCHOOL DISTRICT

IMPACT TEACHER

DEFINITION:

Under the general supervision of the site principal, the impact teacher is responsible for providing targeted academic support and study skills to students in the core content areas. Provide small group instruction to help students master grade level standards. Curate intervention resources, activities, and assessments to be used for the sustainable future. Monitor, report and communicate student progress and performance.

TYPICAL DUTIES:

- Provide high quality, standards-based, individualized and small group instruction to students using instructional materials and activities designed to meet the needs of each student
- Develop, implement, evaluate, and curate intervention program curriculum
- Provide intervention and study skills in core subjects as needed at the discretion of the site principal
- Collaborate with classroom and support teachers, administrators, and families as appropriate to help identify best practices for students
- Outline units of study and develop lesson plans to best utilize allotted instructional time
- Monitor, report, and communicate student progress and performance
- Establish and maintain high standards of student behavior needed to achieve a functional learning atmosphere in the classroom
- Collaborate with grade level teams and individual teachers regarding student needs
- Communicate with parents as appropriate
- Participate in District curriculum committees and site staff meetings as appropriate
- Meet professional obligations through efficient work habits such as meeting deadlines, honoring schedules, coordinating resources and meetings in an effective and timely manner
- Provide and maintain a functional, engaging, and creative learning environment
- Other related duties as assigned

QUALIFICATIONS:

Knowledge of:

- Curriculum and instruction, state standards and frameworks
- Second language acquisition
- Curriculum development
- Technology as a tool to enhance learning
- District operations, policies, rules and regulations

Ability to:

- Be a self-motivated and self-directed learner, collaborative team player, constructive thinker, and problem solver
- Create sustainable intervention curriculum
- Establish and maintain cooperative and effective working relationships with others

- Demonstrate interpersonal skills using tact, patience and courtesy
- Maintain regular and consistent attendance
- Use technology in an effective manner for communicating, analyzing, and reporting
- Present professional development
- Communicate effectively in oral and written form
- Organize, prioritize, manage and carry out duties efficiently and within established time frames
- Analyze and assess student learning
- Work independently with minimal direction

Education:

- Bachelor's Degree and valid California multiple subjects teaching credential authorizing service at the elementary level
- English Learner Certification

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 stand, walk, talk or hear, and taste or smell. The employee frequently is required to use hands to finger, handle or feel objects, tools, or controls. The employee is occasionally required to sit, climb or balance, and stoop, kneel, crouch or crawl. The employee must occasionally lift and/or move up to ten 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 characteristics described herein are representative of those an employee encounters while performing 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 may occasionally work in outside weather conditions. The noise level in the environment is usually moderate.

**Cardiff School District
Cardiff-by-the-Sea, California 92007
March 10, 2022**

ITEM: Review and Accept the Annual Audit Ending June 30, 2021

BACKGROUND

Education Code Sections 41020 and 41020.3 specify that districts shall provide for an annual audit of all school funds and shall review the audit at one of its regularly scheduled public meetings. School district governing boards are required to review their annual audit report at a public meeting and discuss any audit findings as well as the district's specific corrective action plan.

CURRENT CONSIDERATIONS

The audit report for the school year ending June 30, 2021 has been completed. Copies have been provided to the governing board as an attachment. A hard copy is available for public inspection at the school district office located at 1888 Montgomery Avenue. A representative from Wilkinson, Hadley, King & Co., LLP will be presenting the audit.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

It is recommended that the Board review and accept the Annual Audit Ending June 30, 2021.



Cardiff School District

County of San Diego
Cardiff-By-The-Sea, California

Audit Report

June 30, 2021



WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS



Cardiff School District

Table of Contents

June 30, 2021

INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	4
Statement of Net Position	12
Statement of Activities.....	13
Balance Sheet – Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Net Position – Enterprise Fund.....	20
Statement of Revenues, Expenses, and Changes in Net Position – Enterprise Fund.....	21
Statement of Cash Flows – Enterprise Fund.....	22
Notes to the Financial Statements.....	23
REQUIRED SUPPLEMENTARY INFORMATION	73
Budgetary Comparison Schedule – General Fund.....	73
Schedule of the District’s Proportionate Share of the Net Pension Liability - CalSTRS	74
Schedule of the District’s Contributions - CalSTRS	75
Schedule of the District’s Proportionate Share of the Net Pension Liability – CalPERS.....	76
Schedule of the District’s Contributions - CalPERS	77
Schedule of Changes in the District’s Total OPEB Liability and Related Ratios – CSD Retiree Health Benefit Plan	78
Notes to Required Supplementary Information	79
COMBINING STATEMENTS AS SUPPLEMENTARY INFORMATION	83
Combining Balance Sheet – Nonmajor Governmental Funds	83
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	84

Cardiff School District

Table of Contents

June 30, 2021

OTHER SUPPLEMENTARY INFORMATION	85
Local Education Agency Organization Structure	85
Schedule of Instructional Time.....	86
Schedule of Financial Trends and Analysis.....	87
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	88
Schedule of Charter Schools.....	89
OTHER INDEPENDENT AUDITORS' REPORTS	90
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	90
Independent Auditor's Report on State Compliance	92
AUDITOR'S RESULTS, FINDINGS & RECOMMENDATIONS	95
Schedule of Auditor's Results	95
Schedule of Findings and Questioned Costs.....	96
Schedule of Prior Year Audit Findings.....	97

Independent Auditor's Report

To the Governing Board of Trustees
Cardiff School District
Cardiff-By-The-Sea, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Cardiff School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Cardiff School District as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information identified in the table of contents, as required by the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations, Section 19810* is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2022, on our consideration of Cardiff School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co LLP

El Cajon, California
March 7, 2022

CARDIFF SCHOOL DISTRICT
Management Discussion and Analysis
June 30, 2021
(Unaudited)

The Management Discussion and Analysis Section of the audit report is management's overall review of the district's financial activities for the fiscal year ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- Total governmental net position is (\$315,648). This is an increase of \$143,804 over the prior year which includes an adjustment to beginning balance for implementation of GASB 84. The deficit in net position is due to current year depreciation, bond debt and the recognition of net pension liability. *(See Table 1)*
- The District student enrollment decreased by 29 students from October 2019 to October 2020. *(See Table 2)*
- Property tax revenue increased by 5.2% over the previous year as a result of increases in the assessed value of properties within the district. *(See Table 3)*

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of the following parts – management's discussion and analysis (this section), the basic financial statements, required supplementary information, other supplementary information, and findings and recommendations. These statements are organized so the reader can understand the Cardiff School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Basic Financial Statements

The first two statements are district-wide financial statements, the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total in one column.

The financial statements also include notes that explain some of the supplementary information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the District's general fund budget is included.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using methods similar to those used by private-sector companies. The Statement of Net Position includes all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting. This basis of accounting takes in account all the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a

whole and its activities in a way that helps answer the question, “How did we do financially during 2021-2021”?

The change in net position is important because it tells the reader that, for the School District as a whole, the financial position of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District’s net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District’s operating results. However, the District’s goal is to provide services to our students, not to generate profits as commercial entities. One must consider many non-financial factors, such as the quality of education provided to assess the overall health of the District.

- Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

Reporting the District’s Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District’s most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

Governmental Funds

Most of the District’s activities are reported in governmental funds. The major governmental funds of the District are the General Fund, the Building Fund, the Special Reserve Fund for Capital Outlay Projects, and the Bond Interest and Redemption Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District’s operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs.

Proprietary Funds

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. The District has one proprietary funds, the Child Care Enterprise Fund. This fund is reported using a full accrual accounting method.

FINANCIAL ANALYSIS OF THE GOVERNMENT WIDE STATEMENTS

The School District as a Whole

The District's governmental net position was (\$0.3) million at June 30, 2021. Of this amount, unrestricted net position was (\$8.5) million, net investment in capital assets was \$5.5 million, and restricted net position was \$2.6 million. A Comparative analysis of government-wide statement of net position is presented in Table 1.

The District's governmental net position increased \$143,804 after posting an adjustment to beginning net position of \$51,700 with the implementation of GASB 84 this fiscal year (See Table 1). The District's expenses for instructional and pupil services represented 69% of total expenses. The administrative activities of the District accounted for 19% of total costs. The remaining 12% was spent in the areas of plant services and other expenses, including debt service interest. (See Expenses by Function)

GOVERNMENTAL & BUSINESS TYPE ACTIVITIES

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$14.1 million. The amount that our local taxpayers financed for these activities through property taxes was \$11.7 million. Federal and State aid not restricted to specific purposes totaled \$1.5 million. Property taxes, operating grants and unrestricted federal and state aid and covered 100% of the expenses of the entire District (See Revenue by Source and Expenses by Function).

TABLE 1

	GOVERNMENTAL ACTIVITIES		
	June 30, 2020	June 30, 2021	Change
ASSETS			
Current Assets	\$ 19,227,229	\$ 5,268,584	\$ (13,958,645)
Capital Assets	24,503,829	37,241,707	12,737,878
Total Assets	43,731,058	42,510,291	(1,220,767)
DEFERRED OUTFLOWS	2,445,520	2,202,718	(242,802)
LIABILITIES			
Current Liabilities	769,338	439,632	(329,706)
Long-Term Liabilities	44,853,962	43,653,058	(1,200,904)
Total Liabilities	45,623,300	44,092,690	(1,530,610)
DEFERRED INFLOWS	1,012,730	935,967	(76,763)
NET POSITION			
Invested in Capital Assets, Net	5,523,911	5,509,810	(14,101)
Restricted	16,306,618	2,644,893	(13,661,725)
Unrestricted	(22,289,981)	(8,470,351)	13,819,630
Total Net Position	\$ (459,452)	\$ (315,648)	\$ 143,804

BUSINESS TYPE ACTIVITIES

	June 30, 2020	June 30, 2021	Change
ASSETS			
Current Assets	\$ 275,005	\$ 275,472	\$ 467
Total Assets	<u>275,005</u>	<u>275,472</u>	<u>467</u>
DEFERRED OUTFLOWS	<u>145,161</u>	<u>137,638</u>	<u>(7,523)</u>
LIABILITIES			
Current Liabilities	175	641	466
Long-Term Liabilities	<u>499,486</u>	<u>546,525</u>	<u>47,039</u>
Total Liabilities	<u>499,661</u>	<u>547,166</u>	<u>47,505</u>
DEFERRED INFLOWS	<u>8,631</u>	<u>7,237</u>	<u>(1,394)</u>
NET POSITION			
Unrestricted	(88,126)	(141,293)	(53,167)
Total Net Position	<u>\$ (88,126)</u>	<u>\$ (141,293)</u>	<u>\$ (53,167)</u>

TABLE 2

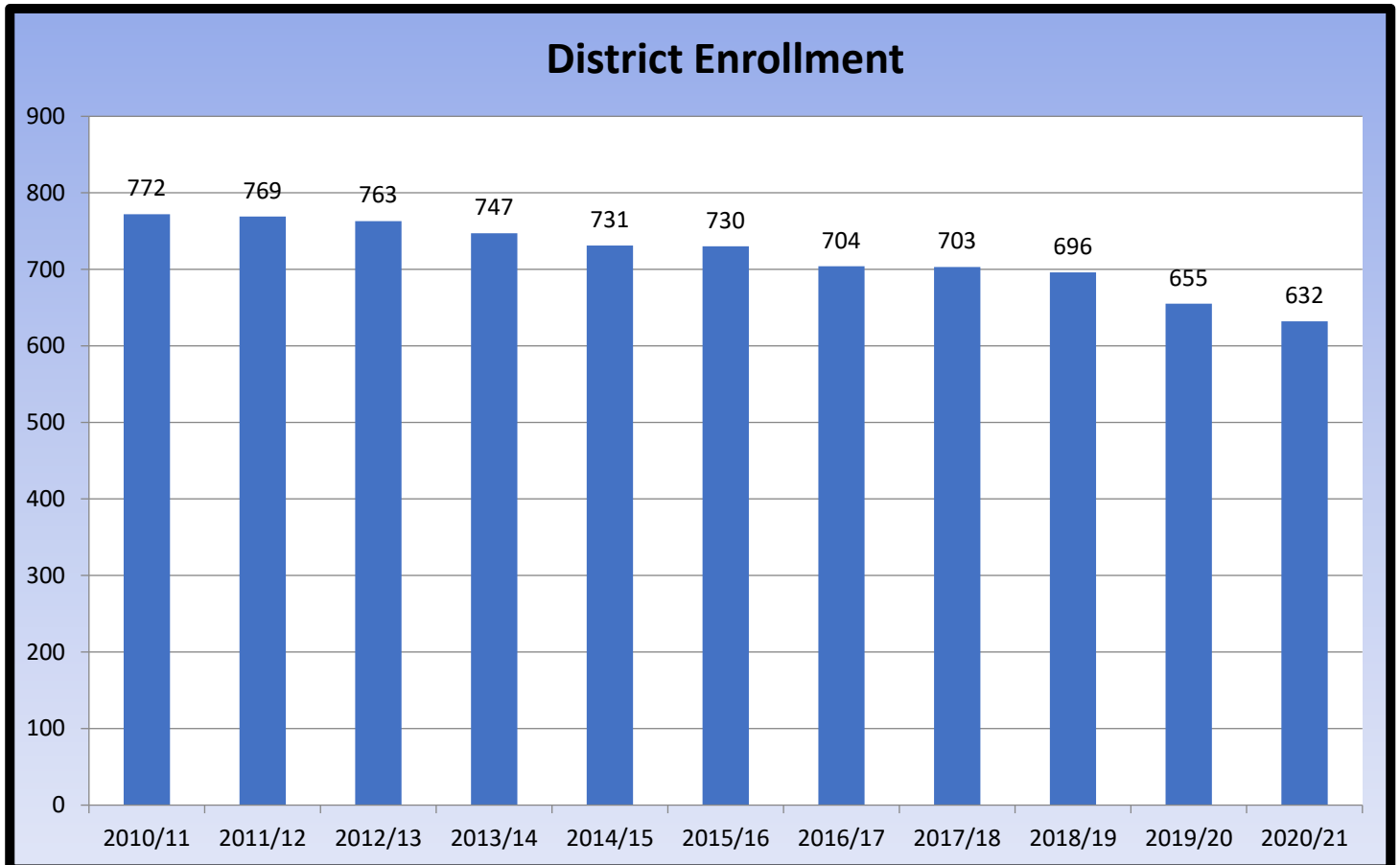
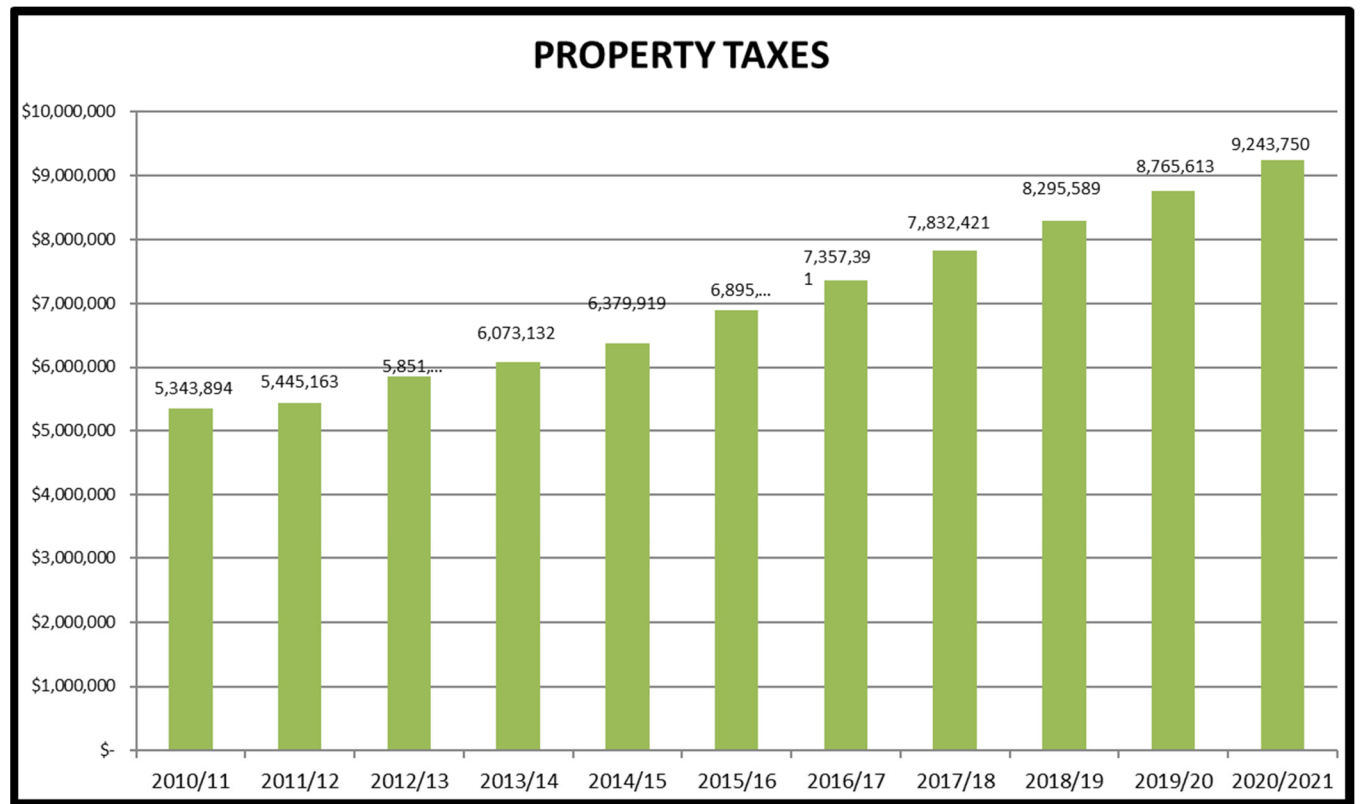


**TABLE 3
REVENUES**

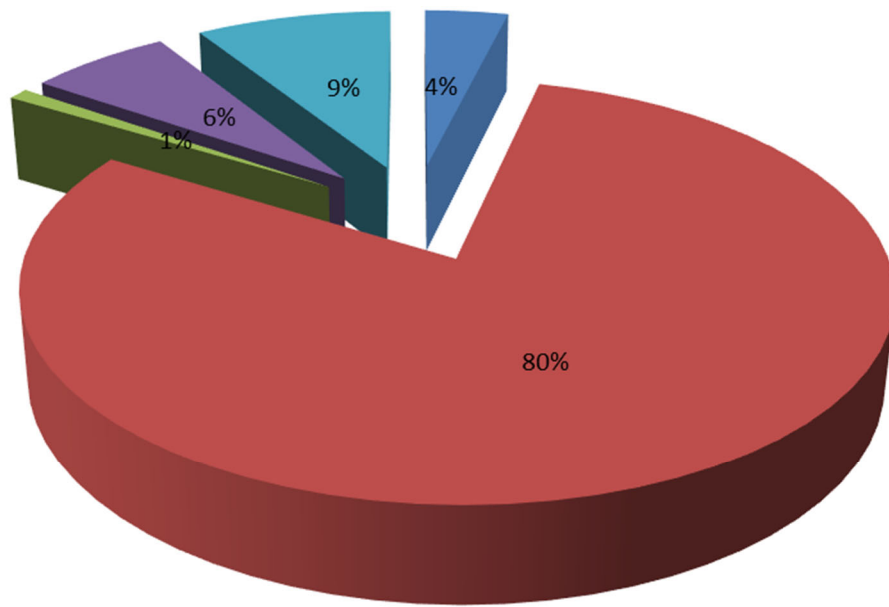


Revenue in the government-wide financial statements is divided into general revenue, which funds the basic ongoing instructional programs and related support services; and program revenue, which funds specific program activities that support the children enrolled in Cardiff's schools.

The largest dollar amount in revenues comes from property taxes. Other major sources are restricted program dollars.

REVENUES	GOVERNMENTAL ACTIVITIES		BUSINESS TYPE ACTIVITIES	
	2018-19	2019-20	2018-19	2019-20
Program Revenues				
Charges for Services	\$ 112,258	\$ 111,691	\$ 434,287	\$ 356,377
Operating Grants	430,753	662,805	-	-
General Revenues				
Property Taxes	10,240,657	10,935,616	-	-
Unrestricted Federal & State	749,372	706,766	-	-
Interest	306,739	551,203	3,447	7,740
Other Revenue	379,351	285,131	-	-
TOTAL	\$ 12,219,130	\$ 13,253,212	\$ 437,734	\$ 364,117

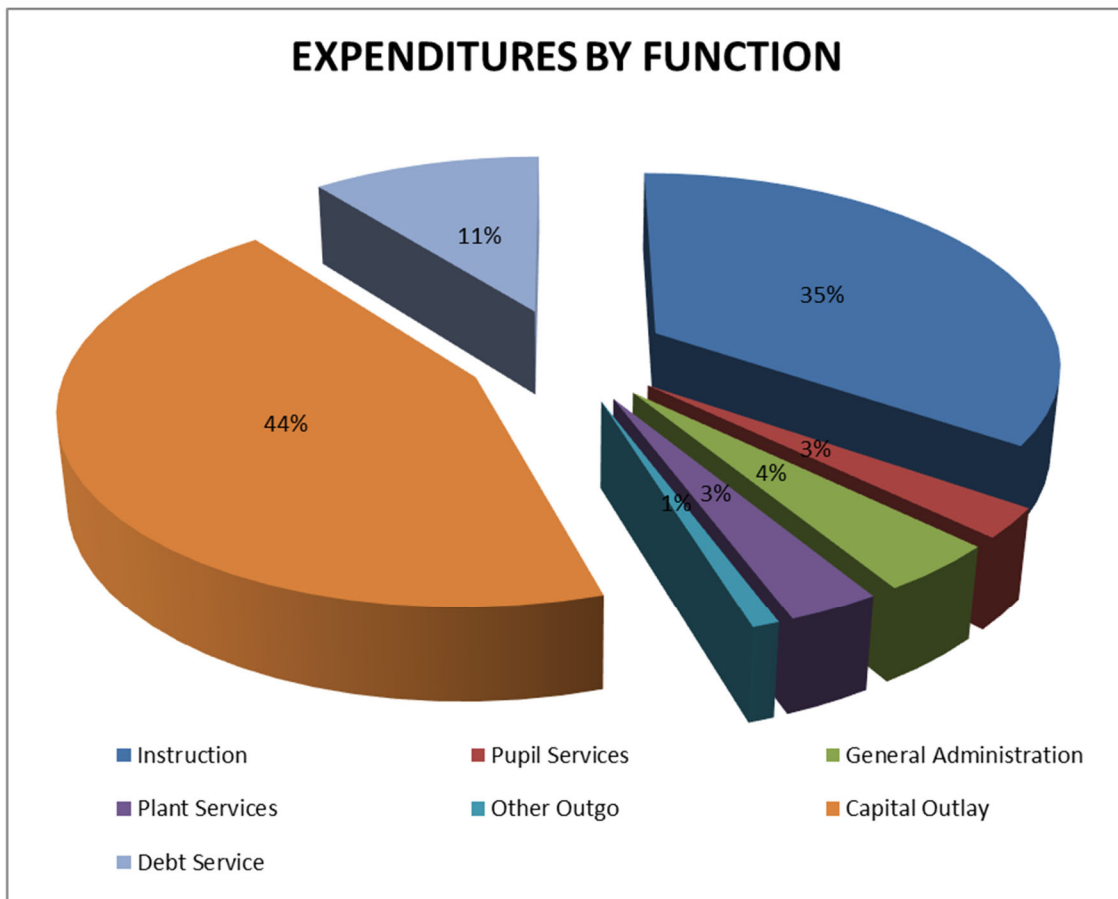
REVENUE BY SOURCE



■ LCFF-State ■ Property Taxes ■ Federal Revenue ■ Other State ■ Other Local

EXPENSES

Government wide expenditures are classified by function according to their purpose. The largest amount of funds from all sources was spent on instruction.



BUDGETARY HIGHLIGHTS

The General Fund accounts are for the primary operations of the district. The District's initial budget is adopted by July 1. Over the course of the year, the district's budget is revised several times to reflect changes in funding and expenditures. The Board approves these revisions as part of the First Interim and Second Interim reports. The following summarizes the general fund budget to actual information for the year ended June 30, 2021.

	ADOPTED BUDGET	FINAL BUDGET	ACTUAL
REVENUES	10,736,333	11,028,745	11,765,444
EXPENDITURES	10,702,241	10,997,947	10,581,082

The increase to revenue was due mainly to prior year carryover amounts being budgeted mid-year, as well as new program dollars being allocated to the District.

The increase to expenditures is also based on prior year carryover amounts and new program dollars.

CAPITAL PROJECTS

In November 2016, the community of Cardiff passed Measure GG, a \$22 million dollar facilities improvement bond measure. District staff continues the implementation of Measure GG which necessitates engaging the services of various contractors to provide design, construction and/or other consulting services to the District. Construction for the Cardiff Elementary School Modernization & Reconstruction commenced in June 2019.

The following table represents a comparison of current and prior year capital assets:

Comparative Schedule of Capital Assets
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>	<u>Net \$ Change</u>	<u>Net % Change</u>
Land	\$ 787,808	\$ 787,808	\$ 0	0.0%
Work in Progress	12,997,536	12,997,536	0	0.0%
Land Improvements	6,905,090	107,790	6,797,300	6306.1%
Buildings & Improvements	21,683,838	16,714,765	4,969,073	29.7%
Equipment	512,534	414,185	98,349	23.7%
Less Accumulated Depreciation for				
Land Improvements	(429,453)	(85,315)	(344,138)	403.4%
Buildings & Improvements	(4,838,619)	(6,082,180)	1,243,561	-20.4%
Equipment	<u>(373,027)</u>	<u>(350,760)</u>	<u>(22,267)</u>	<u>6.3%</u>
Total	<u>\$ 37,245,707</u>	<u>\$ 24,503,829</u>	<u>\$ 12,741,878</u>	<u>52.0%</u>

LONG TERM DEBT

At year end, the District had \$29,083,897 in long term debt which consisted of general obligation bonds and capital leases. The following table represents a comparison of current and prior year long-term debt:

Comparative Schedule of Long-Term Debt
June 30, 2021 and 2020

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Net \$ Change</u>	<u>Net % Change</u>
General Obligation Bonds	\$ 29,028,785	\$ 30,034,891	\$ (1,006,106)	-3.3%
Capital Leases Payable	<u>55,112</u>	<u>159,059</u>	<u>(103,947)</u>	<u>-65.4%</u>
Total Long-Term Debt	<u>\$ 29,083,897</u>	<u>\$ 30,193,950</u>	<u>\$ (1,110,053)</u>	<u>-3.7%</u>

FACTORS BEARING ON THE DISTRICT'S FUTURE

COVID-19 continues to change education as laws and the needs of our local community change with the ongoing pandemic and as it transitions into an endemic. The District is monitoring local needs and changing regulations to ensure the budget is adapted for these items.

Predicting the future requires management to plan carefully and prudently to provide the resources to meet student needs over the next several years. The District currently maximizes restricted funds prior to utilizing unrestricted revenues in the budget development process. In addition, personnel practices will evidence early and effective intervention in identifying appropriate personnel actions that need to occur early in future school years experiencing State economic fallout. The District has an excellent track record in meeting this challenge in what has proven to be a long cycle of lean years for education finances.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the district's finances and to show the district's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Courtney Jasper, CBO, 1888 Montgomery Avenue, Cardiff, CA 92007. Or you may email to courtney.jasper@cardiffschools.com

Basic Financial Statements

Cardiff School District

Statement of Net Position

June 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 5,054,850	\$ 5,966	\$ 5,060,816
Receivables	433,769	45,022	478,791
Internal Balances	(224,484)	224,484	-
Inventory	449	-	449
Capital Assets:			
Land	787,808	-	787,808
Improvements	6,905,090	-	6,905,090
Buildings	21,683,838	-	21,683,838
Equipment	512,534	-	512,534
Work in Progress	12,997,536	-	12,997,536
Less Accumulated Depreciation	(5,641,099)	-	(5,641,099)
Total Assets	<u>42,510,291</u>	<u>275,472</u>	<u>42,785,763</u>
Deferred Outflows of Resources	<u>2,202,718</u>	<u>137,638</u>	<u>2,340,356</u>
Liabilities			
Accounts Payable and Other Current Liabilities	405,750	641	406,391
Unearned Revenue	33,882	-	33,882
Long-Term Liabilities:			
Due Within One Year	1,537,935	-	1,537,935
Due in More Than One Year	<u>42,115,123</u>	<u>546,525</u>	<u>42,661,648</u>
Total Liabilities	<u>44,092,690</u>	<u>547,166</u>	<u>44,639,856</u>
Deferred Inflows of Resources	<u>935,967</u>	<u>7,237</u>	<u>943,204</u>
Net Position			
Net Investment in Capital Assets	5,509,810	-	5,509,810
Restricted for:			
Capital Projects	280,174	-	280,174
Debt Service	1,958,010	-	1,958,010
Educational Programs	271,633	-	271,633
Other Purposes (Expendable)	133,127	-	133,127
Other Purposes (Nonexpendable)	1,949	-	1,949
Unrestricted	<u>(8,470,351)</u>	<u>(141,293)</u>	<u>(8,611,644)</u>
Total Net Position	<u>\$ (315,648)</u>	<u>\$ (141,293)</u>	<u>\$ (456,941)</u>

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Statement of Activities

For the Year Ended June 30, 2021

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business Type Activities	Total
Governmental Activities:						
Instruction	\$ 7,556,885	\$ -	\$ 1,033,099	\$ (6,523,786)	\$ -	\$ (6,523,786)
Instruction-Related Services						
Instructional Supervision and Administration	6,148	-	-	(6,148)	-	(6,148)
Instructional Library, Media and Technology	395,610	-	8,011	(387,599)	-	(387,599)
School Site Administration	675,787	-	74,718	(601,069)	-	(601,069)
Pupil Services						
Home-to-School Transportation	21,070	-	-	(21,070)	-	(21,070)
Food Services	140,905	19,236	39,884	(81,785)	-	(81,785)
All Other Pupil Services	342,504	-	140,890	(201,614)	-	(201,614)
General Administration						
All Other General Administration	2,122,255	-	15,257	(2,106,998)	-	(2,106,998)
Plant Services	904,834	53,111	99,612	(752,111)	-	(752,111)
Ancillary Services	19,619	-	17,565	(2,054)	-	(2,054)
Interest on Long-Term Debt	1,365,574	-	-	(1,365,574)	-	(1,365,574)
Transfers Between Agencies	119,341	-	33,047	(86,294)	-	(86,294)
Business Type Activities:						
Child Care Services	519,908	238,052	-	-	(281,856)	(281,856)
Total	<u>\$ 14,190,440</u>	<u>\$ 310,399</u>	<u>\$ 1,462,083</u>	<u>\$ (12,136,102)</u>	<u>\$ (281,856)</u>	<u>\$ (12,417,958)</u>
General Revenues:						
Taxes and Subventions:						
Taxes Levied for General Purposes				\$ 9,243,750	\$ -	\$ 9,243,750
Taxes Levied for Debt Service				2,225,741	-	2,225,741
Federal and State Aid, Not Restricted				597,273	-	597,273
Interest and Investment Earnings				106,821	-	106,821
Miscellaneous				281,855	1,455	283,310
Internal Transfers				(227,234)	227,234	-
Total General Revenues				<u>12,228,206</u>	<u>228,689</u>	<u>12,456,895</u>
Change in Net Position				92,104	(53,167)	38,937
Net Position - Beginning, As Restated (See Note J)				(407,752)	(88,126)	(495,878)
Net Position, Ending				<u>\$ (315,648)</u>	<u>\$ (141,293)</u>	<u>\$ (456,941)</u>

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Balance Sheet – Governmental Funds

June 30, 2021

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 2,330,969	\$ 2,990	\$ 483,335	\$ 1,958,010	\$ 279,546	\$ 5,054,850
Accounts Receivable	431,986	-	1,312	-	471	433,769
Due from Other Funds	-	-	741,536	-	-	741,536
Stores Inventories	-	-	-	-	449	449
Total Assets	<u>\$ 2,762,955</u>	<u>\$ 2,990</u>	<u>\$ 1,226,183</u>	<u>\$ 1,958,010</u>	<u>\$ 280,466</u>	<u>\$ 6,230,604</u>
Liabilities and Fund Balance						
Liabilities:						
Accounts Payable	\$ 46,776	\$ -	\$ 13	\$ -	\$ 91	\$ 46,880
Due to Other Funds	966,020	-	-	-	-	966,020
Unearned Revenue	33,882	-	-	-	-	33,882
Total Liabilities	<u>1,046,678</u>	<u>-</u>	<u>13</u>	<u>-</u>	<u>91</u>	<u>1,046,782</u>
Fund Balance:						
Nonspendable Fund Balances	1,500	-	-	-	449	1,949
Restricted Fund Balances	402,018	2,990	-	1,958,010	279,926	2,642,944
Assigned Fund Balances	1,184	-	1,226,170	-	-	1,227,354
Unassigned Fund Balances	1,311,575	-	-	-	-	1,311,575
Total Fund Balance	<u>1,716,277</u>	<u>2,990</u>	<u>1,226,170</u>	<u>1,958,010</u>	<u>280,375</u>	<u>5,183,822</u>
Total Liabilities and Fund Balance	<u>\$ 2,762,955</u>	<u>\$ 2,990</u>	<u>\$ 1,226,183</u>	<u>\$ 1,958,010</u>	<u>\$ 280,466</u>	<u>\$ 6,230,604</u>

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

Total fund balances governmental funds: \$ 5,183,822

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

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

Capital assets relating to governmental activities, at historical cost	42,886,806	
Accumulated depreciation	<u>(5,641,099)</u>	
Net		37,245,707

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturred interest owing at the end of the period was: (358,870)

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

General obligation bonds payable	29,028,785	
Capital leases payable	55,112	
Certificates of participation payable	2,652,000	
Net pension liability	10,602,741	
Total OPEB liability	1,283,121	
Compensated absences	<u>31,299</u>	
Total		(43,653,058)

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

Deferred outflows of resources relating to pensions	2,129,539	
Deferred inflows of resources relating to pensions	<u>(857,132)</u>	
Net		1,272,407

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, Continued June 30, 2021

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	73,179	
Deferred inflows of resources relating to OPEB	<u>(78,835)</u>	
	Net	<u>(5,656)</u>
Total net position governmental activities:		<u><u>\$ (315,648)</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds For the Year Ended June 30, 2021

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
State Apportionment	\$ 386,643	\$ -	\$ -	\$ -	\$ -	\$ 386,643
Education Protection Account Funds	123,150	-	-	-	-	123,150
Local Property Taxes	9,243,750	-	-	2,225,741	-	11,469,491
Federal Revenue	340,506	-	-	-	8,275	348,781
Other State Revenue	1,045,381	-	-	-	515	1,045,896
Interest and Investment Income	36,745	26,143	23,594	16,158	4,181	106,821
Other Local Revenue	589,280	-	-	-	72,347	661,627
Total Revenues	11,765,455	26,143	23,594	2,241,899	85,318	14,142,409
Expenditures						
Current Expenditures:						
Instruction	6,823,234	-	-	-	-	6,823,234
Instruction - Related Services	1,076,132	-	-	-	-	1,076,132
Pupil Services	394,181	-	-	-	109,587	503,768
General Administration	19,619	-	-	-	-	19,619
Plant Services	976,582	-	-	-	-	976,582
Debt Issue Costs	864,318	-	-	-	-	864,318
Other Outgo	119,341	-	-	-	-	119,341
Capital Outlay	42,785	11,319,501	3,305,907	-	-	14,668,193
Debt Service:						
Principal	176,947	-	-	493,498	-	670,445
Interest	87,943	-	-	1,794,858	-	1,882,801
Total Expenditures	10,581,082	11,319,501	3,305,907	2,288,356	109,587	27,604,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,184,373	(11,293,358)	(3,282,313)	(46,457)	(24,269)	(13,462,024)
Other Financing Sources (Uses):						
Transfers In	-	-	741,536	-	83,250	824,786
Transfers Out	(1,052,020)	-	-	-	-	(1,052,020)
Total Other Financing Sources (Uses)	(1,052,020)	-	741,536	-	83,250	(227,234)
Net Change in Fund Balance	132,353	(11,293,358)	(2,540,777)	(46,457)	58,981	(13,689,258)
Fund Balance, Beginning of Year	1,583,924	11,296,348	3,766,947	2,004,467	221,394	18,873,080
Fund Balance, End of Year	\$ 1,716,277	\$ 2,990	\$ 1,226,170	\$ 1,958,010	\$ 280,375	\$ 5,183,822

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2021

Total change in fund balances, governmental funds: \$ (13,689,258)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay	14,668,193	
Depreciation expense	<u>(803,838)</u>	
	Net	13,864,355

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (1,122,477)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 670,445

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: 498,491

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 17,966

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (137,912)

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities, Continued
For the Year Ended June 30, 2021

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year the difference between OPEB expenses and actual employer OPEB contributions was: (28,242)

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding for the period is: 18,736

Change in net position of governmental activities: \$ 92,104

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Statement of Net Position – Enterprise Fund
June 30, 2021

	Enterprise Fund	Child Care Services Fund
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 5,966	
Accounts Receivable	45,022	
Due from Other Funds	224,484	
Total Current Assets	275,472	
Total Assets	\$ 275,472	
Deferred Outflows of Resources		
OPEB Related	\$ 20,871	
Pension Related	116,767	
Total Deferred Outflows of Resources	\$ 137,638	
Liabilities		
Current Liabilities		
Accounts Payable	\$ 641	
Total Current Liabilities	641	
Noncurrent Liabilities		
Net Pension Liability	478,350	
Net OPEB Liability	68,175	
Total Noncurrent Liabilities	546,525	
Total Liabilities	\$ 547,166	
Deferred Inflows of Resources		
OPEB Related	\$ 3,790	
Pension Related	3,447	
Total Deferred Inflows of Resources	\$ 7,237	
Net Position		
Unrestricted (Deficit)	(141,293)	
Total Net Position	\$ (141,293)	

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Statement of Revenues, Expenses, and Changes in Net Position – Enterprise Fund June 30, 2021

	Enterprise Fund
	Child Care Services Fund
Operating Revenues	
Child Care Service Fees	\$ 238,052
Total Operating Revenues	<u>238,052</u>
Operating Expenses	
Classified Salaries	349,319
Employee Benefits	151,436
Books and Supplies	18,608
Services and Other Operating Expenses	545
Total Operating Expenses	<u>519,908</u>
Operating Income (Loss)	<u>(281,856)</u>
Non-Operating Revenues/(Expenses)	
Interest and Investment Income	1,455
Interfund Transfers In	227,234
Total Nonoperating Revenues/(Expenses)	<u>228,689</u>
Change in Net Position	(53,167)
Total Net Position - Beginning	<u>(88,126)</u>
Total Net Position - Ending	<u><u>\$ (141,293)</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Statement of Cash Flows – Enterprise Fund

June 30, 2021

	Enterprise Fund
	Child Care Services Fund
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 193,052
Cash Payments for Payroll and Benefits	(447,587)
Cash Payments to Other Suppliers for Goods and Services	(18,687)
Net Cash Provided (Used) by Operating Activities	(273,222)
Cash Flows from Investing Activities	
Interest and Dividends on Investments	2,717
Net Cash Provided (Used) by Investing Activities	2,717
Cash Flows from Other Non-Operating Activities	
Interfund Activities	2,750
Net Cash Provided (Used) by Other Non-Operating Activities	2,750
Net Increase (Decrease) in Cash and Cash Equivalents	(267,755)
Cash and Cash Equivalents, Beginning of Year	273,721
Cash and Cash Equivalents, End of Year	5,966
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ (281,856)
Change in Assets and Liabilities:	
Decrease (Increase) in Operating Accounts Receivable	(45,000)
Decrease (Increase) in Deferred Outflows of Resources	7,523
Increase (Decrease) in Accounts Payable	466
Increase (Decrease) in Net Pension Liability	21,951
Increase (Decrease) In Net OPEB Liability	25,088
Increase (Decrease) in Deferred Outflows of Resources	(1,394)
Net Cash Provided (Used) by Operating Activities	\$ (273,222)

The accompanying notes to the financial statements are an integral part of this statement.

Cardiff School District

Notes to the Financial Statements

For the Year Ended June 30, 2021

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

The District operates under a locally elected Governing Board of Trustees form of government and provides educational services to grades K-6 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, special revenue funds, capital facilities funds, debt service funds, student-related activities, and discretely presented component units.

2. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by GASB.

3. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions. Business type activities are financed in whole or in part by fees charged to external parties.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities, business type activities, and discretely presented component units. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from general revenues of the District.

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds. Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service programs, construction and maintenance of school facilities, and repayment of long-term debt.

Enterprise funds are used to account for activities that are proprietary in nature. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

The District reports the following major governmental funds:

General Fund: The general fund is the primary operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code §15146*) and may not be used for any purpose other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code §41003*).

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code §42840*). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other capital projects funds. Other authorized resources that may be deposited into this fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code §41003*).

Bond Interest and Redemption Fund: The bond interest and redemption fund is used for the repayment of bonds issued for the District (*Education Code §15125 through §15262*). The County of San Diego Auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Non-Major Governmental Funds

The District reports the following non-major governmental funds categorized by the fund type:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following nonmajor special revenue funds:

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code §38091 through §38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code §38091 and §38100*).

Capital Projects Funds: Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The District maintains the following nonmajor capital projects funds:

Capital Facilities Fund: The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code §17620 through §17626*). The authority for these levies may be county or city ordinances (*Government Code §65970 through §65981*) or private agreements between the District and the developer. All funds, including interest earned, are restricted to the purposes specified in *Government Code §65970 through §65981* or *Government Code §65995*, or items specified in agreements with the developer (*Government Code §66006*).

Proprietary Fund

Enterprise Fund: Enterprise funds are used to account for an activity for which a fee is charged to external users for goods or services. An enterprise fund is accounted for on the accrual basis. Capital assets and long-term liabilities are recorded in the fund. All revenues and expenses are recorded, regardless of when they are received or paid. The District reports the following enterprise fund:

Child Care Services Fund: This fund accounts for the activities of the District's fee based child care program.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

4. Basis of Accounting – Measurement Focus

Government-Wide, Proprietary, and Fiduciary Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

5. Encumbrances

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

6. Budgets and Budgetary Accounting

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

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

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

7. Revenues and Expenses

a. Revenues – Exchange and Non-Exchange

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property taxes, interest, certain grants, and other local sources.

Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

b. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

8. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code §41001, the District maintains substantially all its cash in the San Diego County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

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

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

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued using the first-in/first-out (FIFO) method and consist of expendable supplies held for consumption. Reported inventories are equally offset by a non-spendable fund balance designation, which indicates that these amounts are not “available for appropriation and expenditure” even though they are a component of net current assets.

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

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings & Improvements	20 - 50 Years
Land Improvements	10 - 25 Years
Equipment	5 - 15 Years

d. Compensated Absences

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

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

e. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

g. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through constitutional provisions or enabling legislation.

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

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

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

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

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

h. Minimum Fund Balance Policy

The District has adopted a policy to maintain a minimum economic uncertainty reserve of at least 3% of the total general fund expenditures and other financing uses. The reserve may be increased from time to time in order to address specific anticipated revenue or cash flow shortfalls. The primary purpose of this reserve is to avoid the need for service level reductions in the event of economic downturn. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

i. GASB 54 Fund Presentation

GASB Statement No. 54 defines a special revenue fund as a fund that has a special revenue source that is either restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. The Special Reserve Fund for Other Post-Employment Benefits (Fund 20) does not have continuing revenue sources that are either restricted or committed in nature. As such this fund does not meet the definition of special revenue funds under the provisions of GASB Statement No. 54. This fund has been combined with the general fund for reporting purposes.

j. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

k. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources relating to pension, deferred inflows of resources relating to pension, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan), and additions to/deductions from the CalPERS Plan and CalSTRS Plan fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

1. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date	July 1, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

9. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

10. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

11. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs to an asset or liability.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

12. New Accounting Pronouncements

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2021. Those newly implemented pronouncements are as follows:

Description	Date Issued
GASB Statement 84, Fiduciary Activities	01/2017
GASB Statement 90, Majority Equity Interest – an amendment of GASB Statements 14 and 61	08/2018
GASB Statement 93, Replacement of Interbank Offered Rates	03/2020
GASB Implementation Guide No. 2019-1, Implementation Guidance Update – 2019	04/2019
GASB Implementation Guide No. 2019-2, Fiduciary Activities	06/2019

The implementation of new accounting guidelines resulted in the following changes during the fiscal year ended June 30, 2021:

- Associated Student Body Funds were previously accounted for as fiduciary funds. It was determined by the District, as a result of applying definitions in GASB Statement No. 84, that the funds are governmental rather than fiduciary. The District has accounted for these activities in the general fund.

Implementation of these standards did not result in any additional changes to financial accounting or reporting for the District.

B. Compliance and Accountability

1. Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, “Certain Financial Statement Note Disclosures”, violations of finance-related legal and contractual provisions, if any are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None Reported	Not Applicable

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

2. Deficit Fund Balance or Fund Net Position of Individual Funds

The following funds are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Enterprise Fund	\$ (141,293)	Consistent with the requirements in GASB Statement No. 68 & GASB Statement No. 75 the District has recorded the liability for Pension and Other Post Employment Benefits; however, the District has elected not to fully fund the liabilities at this time as a result of the volatile state economy and state budget.

C. Fair Value Measurements

The District's investments at June 30, 2021, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

		Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	<u>Amount</u>			
External investment pools measured at fair value				
San Diego County Treasury	\$ 5,009,670	\$ -	\$ 5,009,670	\$ -
Total investments by fair value level	<u>\$ 5,009,670</u>	<u>\$ -</u>	<u>\$ 5,009,670</u>	<u>\$ -</u>

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code §41001). The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

D. Cash and Investments

As of June 30, 2021, the District held the following cash and cash equivalents:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash in County Treasury	\$ 2,270,347	\$ 2,990	\$ 481,325	\$ 1,958,010	\$ 278,383	\$ 4,991,055
Cash in County Treasury - FMV Adjustment	9,476	-	2,010	-	1,163	12,649
Cash in Bank and in Revolving Fund	51,146	-	-	-	-	51,146
Total Cash and Cash Equivalents	<u>\$ 2,330,969</u>	<u>\$ 2,990</u>	<u>\$ 483,335</u>	<u>\$ 1,958,010</u>	<u>\$ 279,546</u>	<u>\$ 5,054,850</u>
	Child Care Services Fund					
Cash in County Treasury	\$ 5,941					
Cash in County Treasury - FMV Adjustment	25					
Total Cash and Cash Equivalents	<u>\$ 5,966</u>					

1. Cash in County Treasury

In accordance with Education Code §41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$4,996,996 as of June 30, 2021). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$5,009,670. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, In Banks, and in Revolving Fund

Cash balances on hand and in banks (\$49,646 as of June 30, 2021) and in revolving fund (\$1,500 as of June 30, 2021) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

3. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

4. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county treasury is restricted by Government Code §53635 pursuant to §53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of risk.

At June 30, 2021, credit risk for the District's investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 5,009,670

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At June 30, 2021, the District's bank balances were fully insured or collateralized and were therefore not exposed to custodial credit risk.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District maintains pooled investments with the San Diego County Treasury with a fair value of \$5,009,670. The average weighted maturity for this pool was 613 days at June 30, 2021.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

5. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

E. Accounts Receivable

There are no significant receivables which are not scheduled for collection within one year of year end. Accounts receivable balances as of June 30, 2021, consisted of:

	Major Governmental Funds		Nonmajor	Total
	General	Special Reserve	Governmental	Governmental
	Fund	Fund for Capital	Funds	Funds
		Outlay Projects		
Federal Government				
Special Education Programs	\$ 189,272	\$ -	\$ -	\$ 189,272
Title II	7,122	-	-	7,122
State Government				
LCFF State Aid	58,682	-	-	58,682
Lottery	42,566	-	-	42,566
Local Sources				
Interest	4,506	1,312	471	6,289
Special Education Programs	129,838	-	-	129,838
Total Accounts Receivable	<u>\$ 431,986</u>	<u>\$ 1,312</u>	<u>\$ 471</u>	<u>\$ 433,769</u>
	Child Care			
	Services Fund			
Local Sources				
Interest	\$ 22			
Childcare service fees	45,000			
Total Accounts Receivable	<u>\$ 45,022</u>			

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

F. Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

<u>Governmental Activities</u>	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Capital assets not being depreciated:				
Land	\$ 787,808	\$ -	\$ -	\$ 787,808
Work in Progress	12,997,536	-	-	12,997,536
Total capital assets not being depreciated	<u>13,785,344</u>	<u>-</u>	<u>-</u>	<u>13,785,344</u>
Capital assets being depreciated:				
Improvements	107,790	6,797,300	-	6,905,090
Buildings	16,714,765	7,772,544	2,803,471	21,683,838
Equipment	414,185	98,349	-	512,534
Total capital assets being depreciated	<u>17,236,740</u>	<u>14,668,193</u>	<u>2,803,471</u>	<u>29,101,462</u>
Less accumulated depreciation for:				
Improvements	(85,315)	(344,138)	-	(429,453)
Buildings	(6,082,180)	(437,433)	(1,680,994)	(4,838,619)
Equipment	(350,760)	(22,267)	-	(373,027)
Total accumulated depreciation	<u>(6,518,255)</u>	<u>(803,838)</u>	<u>(1,680,994)</u>	<u>(5,641,099)</u>
Total capital assets being depreciated, net	<u>10,718,485</u>	<u>13,864,355</u>	<u>1,122,477</u>	<u>23,460,363</u>
Governmental activities capital assets, net	<u>\$ 24,503,829</u>	<u>\$ 13,864,355</u>	<u>\$ 1,122,477</u>	<u>\$ 37,245,707</u>

Depreciation was charged to functions as follows:

	<u>Governmental Activities</u>
Instruction	\$ 723,454
General Administration	40,192
Plant Services	<u>40,192</u>
Total	<u>\$ 803,838</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

G. Interfund Balances & Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2021 consisted of the following:

<u>Interfund Receivable (Due From Other Funds)</u>	<u>Interfund Payable (Due To Other Funds)</u>	<u>Amount</u>	<u>Purpose</u>
Special Reserve for Capital Outlay Projects	General Fund	\$ 741,536	Capital Projects Contribution
Childcare Services Fund	General Fund	224,484	Childcare Program Contribution
	Total	<u>\$ 966,020</u>	

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2021, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>	<u>Purpose</u>
Special Reserve for Capital Outlay Projects	General Fund	\$ 741,536	Capital Projects Contribution
Cafeteria Fund	General Fund	83,250	Cafeteria Program Contribution
Childcare Services Fund	General Fund	227,234	Childcare Program Contribution
	Total	<u>\$ 1,052,020</u>	

H. Accounts Payable

Accounts payable balances as of June 30, 2021 consisted of:

	<u>Major Governmental Funds</u>		<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Special Reserve Fund for Capital Outlay Projects</u>		
Vendor payables	\$ 35,850	\$ 13	\$ -	\$ 35,863
Payroll and related benefits	10,926	-	91	11,017
Total Accounts Payable	<u>\$ 46,776</u>	<u>\$ 13</u>	<u>\$ 91</u>	<u>\$ 46,880</u>
	<u>Child Care Services Fund</u>			
Vendor payables	\$ 641			
Total Accounts Payable	<u>\$ 641</u>			

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

I. Fund Balance Classifications of the Governmental Funds

Ending fund balance classifications of the governmental funds for the year ended June 30, 2021 consisted of:

	Major Governmental Funds				Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest & Redemption Fund		
Nonspendable Fund Balances						
Revolving Cash	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Stores Inventory	-	-	-	-	449	449
Total Nonspendable	1,500	-	-	-	449	1,949
Restricted Fund Balances						
Capital Projects	-	2,990	-	-	277,184	280,174
Debt Service	-	-	-	1,958,010	-	1,958,010
Educational Programs	271,633	-	-	-	-	271,633
Mental Health	73,602	-	-	-	-	73,602
Associated Student Body	49,646	-	-	-	-	49,646
Other Restrictions	7,137	-	-	-	2,742	9,879
Total Restricted	402,018	2,990	-	1,958,010	279,926	2,642,944
Assigned Fund Balances						
Capital Projects	-	-	1,226,170	-	-	1,226,170
OPEB	1,184	-	-	-	-	1,184
Total Assigned	1,184	-	1,226,170	-	-	1,227,354
Unassigned Fund Balances						
For Economic Uncertainty	348,993	-	-	-	-	348,993
Other Unassigned	962,582	-	-	-	-	962,582
Total Unassigned	1,311,575	-	-	-	-	1,311,575
Total Fund Balance	\$ 1,716,277	\$ 2,990	\$ 1,226,170	\$ 1,958,010	\$ 280,375	\$ 5,183,822

J. Adjustment to Beginning Balance

As a result of the implementation of GASB Statement No. 84, the District adjusted beginning fund balance/net position as follows:

	Government-Wide Financial Statements	General Fund
Beginning Net Position/Fund Balance as Reported in June 30, 2020 Audit Report	\$ (459,452)	\$ 1,532,224
Adjustments to Beginning Balance		
Inclusion of Associated Student Body Funds as governmental under GASB 84	51,700	51,700
Beginning Net Position/Fund Balance, as Restated	\$ (407,752)	\$ 1,583,924

K. Short Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as other financing sources. For the year ended June 30, 2021 the District did not issue any short term debt.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

L. Long Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2021, are as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
General Obligation Bonds					
Principal Balance	\$ 23,899,573	\$ -	\$ 493,498	\$ 23,406,075	\$ 361,056
Bond Premium	942,255	-	18,736	923,519	11,524
Accreted Interest	5,193,062	437,631	931,502	4,699,191	1,003,944
Total General Obligation Bonds	30,034,890	437,631	1,443,736	29,028,785	1,376,524
Certificates of Participation	2,725,000	-	73,000	2,652,000	75,000
Capital Leases	159,059	-	103,947	55,112	55,112
Total OPEB Liability*	1,228,750	54,371	-	1,283,121	-
Net Pension Liability*	10,656,997	-	54,256	10,602,741	-
Compensated Absences*	49,265	-	17,966	31,299	31,299
Total Governmental Activities	\$ 44,853,961	\$ 492,002	\$ 1,692,905	\$ 43,653,058	\$ 1,537,935

Business Type Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Total OPEB Liability*	\$ 43,087	\$ 25,088	\$ -	\$ 68,175	\$ -
Net Pension Liability*	456,399	21,950	-	478,349	-
Total Business Type Activities	\$ 499,486	\$ 47,038	\$ -	\$ 546,524	\$ -

*Other long-term liabilities

- Payments for general obligation bonds are made from the bond interest and redemption fund.
- Payments for certificates of participation are made from the general fund.
- Payments for capital leases are made from the general fund.
- Payments for pension contributions are made from the general fund and the childcare services enterprise fund.
- Payments for OPEB contributions are made from the general fund and the childcare services enterprise fund.
- Payments for compensated absences are made from the general fund..

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

2. General Obligation Bonds

The District's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The District repays general obligation bonds from voter-approved property taxes.

On March 7, 2000, registered voters authorized the issuance of \$11,000,000 principal amount of general obligation bonds. The bonds were authorized to finance the repair, renovation, and construction of certain District property and facilities and pay costs of issuance incurred in connection with the issuance of the Bonds. The Bonds represent a general obligation of the District, payable solely from *ad valorem* taxes for the payment of the principal and of interest on the Bonds upon all property subject to taxation by the District without limitation of rate or amount (except as to certain personal property which is taxable at limited rates). Of the total amount originally authorized, no amounts remain unissued.

On November 8, 2016, registered voters authorized the issuance of \$22,000,000 principal amount of general obligation bonds. The bonds were authorized to finance the repair, renovation, and construction of certain District property and equipment and pay costs of issuance incurred in connection with the issuance of the Bonds. The Bonds represent a general obligation of the District, payable solely from *ad valorem* taxes for the payment of the principal and of interest on the Bonds upon all property subject to taxation by the District without limitation of rate or amount (except as to certain personal property which is taxable at limited rates). Of the total amount originally authorized, no amounts remain unissued.

General obligation bonds at June 30, 2021 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2000 Election, Series A	7/19/2000	4.00 - 6.45%	8/1/2025	\$ 10,990,035
2016 Election, Series A	2/23/2017	2.00 - 5.00%	8/1/2046	14,000,000
2016 Election, Series B	2/14/2019	3.00 - 5.00%	8/1/2048	8,000,000
Total General Obligation Bonds				<u>\$ 32,990,035</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within</u>
2000 Election, Series A					
Principal Balance	\$ 2,129,573	\$ -	\$ 368,498	\$ 1,761,075	\$ 361,056
Premium	67,967	-	11,761	56,206	11,524
Accreted Interest	5,193,062	437,631	931,502	4,699,191	1,003,944
2016 Election, Series A					
Principal Balance	13,770,000	-	-	13,770,000	-
Premium	427,906	-	-	427,906	-
2016 Election, Series B					
Principal Balance	8,000,000	-	125,000	7,875,000	-
Premium	446,382	-	6,975	439,407	-
Total General Obligation Bonds	<u>\$ 30,034,890</u>	<u>\$ 437,631</u>	<u>\$ 1,443,736</u>	<u>\$ 29,028,785</u>	<u>\$ 1,376,524</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

The annual requirements to amortize general obligation bonds outstanding at June 30, 2021 are as follows:

Year Ended June 30,	Principal	Interest	Accreted Interest	Total
2022	\$ 361,056	\$ 855,732	\$ 1,003,944	\$ 2,220,732
2023	356,746	855,732	1,083,254	2,295,732
2024	372,238	855,232	1,162,762	2,390,232
2025	403,029	853,357	1,246,971	2,503,357
2026	438,006	849,607	1,331,994	2,619,607
2027-2031	1,190,000	4,118,758	-	5,308,758
2032-2036	2,700,000	3,656,873	-	6,356,873
2037-2041	4,845,000	2,840,428	-	7,685,428
2042-2046	7,580,000	1,719,874	-	9,299,874
2047-2051	5,160,000	296,390	-	5,456,390
Total	<u>\$ 23,406,075</u>	<u>\$ 16,901,980</u>	<u>\$ 5,828,925</u>	<u>\$ 46,136,980</u>

Accreted Interest

Accreted interest is the process of systematically increasing the carrying amount of capital appreciation bonds to their estimated value at the maturity date of the bond. The District imputes the effective interest rate, using the present value, the face value, and the period of the bond and multiplies the effective interest rate by the book value of the debt at the end of the period.

Amounts represented in the repayment schedule for accreted interest are reflective of 100% of amounts to be repaid. Amounts represented as accreted interest in the debt summary are reflective of amounts that have accrued as of June 30, 2021.

Bond Premium

Bond premium arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

Premiums issued on general obligation bonds resulted in effective interest rates as follows:

	2000 Series A	2016 Series A	2016 Series B
Total Interest Payments on Bonds	\$ 13,217,006	\$ 12,803,103	\$ 6,854,484
Less Bond Premium	(266,374)	(435,053)	(446,382)
Net Interest Payments	<u>12,950,632</u>	<u>12,368,050</u>	<u>6,408,102</u>
Par Amount of Bonds	10,999,035	14,000,000	8,000,000
Periods	25	30	30
Effective Interest Rate	4.71%	2.94%	2.67%

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

3. Certificates of Participation

On May 14, 2020 the Board of Directors of the Cardiff School District issued Resolution 19-20-13 for the authorization, execution, and delivery of a lease-sublease agreement issued in the form of certificates of participation for an amount not to exceed \$3,000,000. The purpose of the issuance is to finance capital improvements to school facilities at Ada W. Harris Elementary School and to pay the costs of issuing the debt. Initial valuations estimated issuance of \$2,495,000. Final valuation of leased property was determined to be \$2,725,000, which represented the final issued amount of the certificates of participation. The debt bears an interest rate of 3.15% with semi-annual principal and interest payments due December 1 and June 1 annually through June 1, 2045.

The following represents certificates of participation as of June 30, 2021:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2020 Certificates of Participation	5/20/2020	3.15%	6/1/2045	<u>\$ 2,725,000</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
2020 Certificates of Participation					
Principal balance	\$ 2,725,000	\$ -	\$ 73,000	\$ 2,652,000	\$ 75,000
Total COPs	<u>\$ 2,725,000</u>	<u>\$ -</u>	<u>\$ 73,000</u>	<u>\$ 2,652,000</u>	<u>\$ 75,000</u>

The annual requirements to amortize certificates of participation outstanding at June 30, 2021 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 75,000	\$ 82,955	\$ 157,955
2023	78,000	80,577	158,577
2024	80,000	78,089	158,089
2025	83,000	75,553	158,553
2026	85,000	72,923	157,923
2027-2031	470,000	322,198	792,198
2032-2036	549,000	242,708	791,708
2037-2041	641,000	149,924	790,924
2042-2046	591,000	42,620	633,620
Total	<u>\$ 2,652,000</u>	<u>\$ 1,147,547</u>	<u>\$ 3,799,547</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

4. Capital Leases

In January 2017 the District entered into a lease agreement with Apple Inc. to finance the purchase of iPads to be utilized in the classroom. The lease called for annual payments of principal and interest at a rate of 1.99%. Title for the equipment transfers upon final payment of the lease agreement. This lease was fully repaid during the 2020-21 fiscal year.

In January 2018 the District entered into a lease agreement with Apple Inc. to finance the purchase of iPads to be utilized in the classroom. The lease called for annual payments of principal and interest at a rate of 1.99%. Title for the equipment transfers upon final payment of the lease agreement.

Future payment requirements on capital leases are as follows:

Year Ended June 30,	Principal	Interest	Total
2022	55,112	1,097	56,209
Total	<u>\$ 55,112</u>	<u>\$ 1,097</u>	<u>\$ 56,209</u>

5. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2021 amounted to \$31,299. This amount is included as part of long-term liabilities in the government-wide financial statements.

6. Net Pension Liability

The District's combined beginning net pension liability was \$11,113,396 and decreased by \$32,306 during the year ended June 30, 2021 for a combined ending net pension liability of \$11,081,090. See Note M for additional information regarding the net pension liability.

7. Total OPEB Liability

The District's combined beginning total OPEB liability was \$1,271,837 and increased by \$79,459 during the year ended June 30, 2021 for an ending total OPEB liability of \$1,351,296. See Note N for additional information regarding the net OPEB liability.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

M. Pension Plans

1. General Information about the Pension Plans

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plan's provisions and benefits in effect at June 30, 2021 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	55-60	55-62
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (2020-21)	10.250%	10.205%
Required Employer Contribution Rates (2020-21)	16.150%	16.150%
Required State Contribution Rates (2020-21)	10.328%	10.328%

*Amounts are limited to 120% of Social Security Wage Base.

**The contribution rate for CalSTRS 2% at 62 members is based, in part, on the normal cost of benefits and may increase or decrease in future years.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

	CalPERS	
	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%	1.0 - 2.5%*
Required Employee Contribution Rates (2020-21)	7.000%	7.000%
Required State Contribution Rates (2020-21)	20.700%	20.700%

*Amounts are limited to 120% of Social Security Wage Base

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2021, California Education Code §22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS board have been established at 16.15% of creditable compensation for the fiscal year ended June 30, 2021. Rates are defined in Education Code §22950.5 through the fiscal year ending June 30, 2021. Beginning in the fiscal year ending on June 30, 2022, and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation. For 2020-21, the employer rate reflects a 2.95% reduction from the rate that was originally required in the funding plan.

CalPERS

California Public Employees' Retirement Law §20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2021, the employee contribution rate was 7.00% and the employer contribution rate was 20.700% of covered payroll. For 2020-21, the employer rate reflects a 1.98% reduction from the rate originally adopted by the board on April 21, 2020, due to an amendment of Government Code §20825.2.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

On Behalf Payments

Consistent with California Education Code §22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2021 the State contributed 10.328% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the State's contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

CalSTRS			
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2019	9.828%	\$ 712,506	\$ (136,430)
2020	10.328%	583,539	157,003
2021	10.328%	513,842	361,303

CalPERS			
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2019	N/A	\$ 111,464	N/A

The contributions made by the State during the fiscal year ended June 30, 2019, included amounts resulting from Senate Bill (SB) 90 settlement in which the State contributed an additional \$2.2 Billion to CalSTRS and \$904 Million to CalPERS during the 2018-19 fiscal year in order to reduce employer contribution rates in 2019-20 and 2020-21. In addition, the State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year and \$297 Million to CalSTRS during the 2020-21 fiscal year as a continuing settlement associated with SB90.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

d. Contributions Recognized

For the fiscal year ended June 30, 2021 (measurement period June 30, 2020), the contributions recognized for each plan were:

Governmental Fund Financial Statements (Current Financial Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 784,012	\$ 257,374	\$ 1,041,386
Contributions - State On Behalf Payments	513,842	-	513,842
Total Governmental Funds	<u>\$ 1,297,854</u>	<u>\$ 257,374</u>	<u>\$ 1,555,228</u>
Enterprise Fund Financial Statements (Economic Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ -	\$ 44,692	\$ 44,692
Contributions - State On Behalf Payments	-	-	-
Total Enterprise Funds	<u>\$ -</u>	<u>\$ 44,692</u>	<u>\$ 44,692</u>
Government-Wide Financial Statements (Economic Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 822,334	\$ 269,612	\$ 1,091,946
Contributions - State On Behalf Payments	583,539	-	583,539
Total Governmental Activities	<u>1,405,873</u>	<u>269,612</u>	<u>1,675,485</u>
Contributions - Employer	-	44,692	44,692
Contributions - State On Behalf Payments	-	-	-
Total Business-Type Activities	<u>-</u>	<u>44,692</u>	<u>44,692</u>
Total Government-Wide	<u>\$ 1,405,873</u>	<u>\$ 314,304</u>	<u>\$ 1,720,177</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

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

As of June 30, 2020 (measurement date) the District reported net pension liabilities for its proportionate share of the net pension liability of each plan as follows:

	Proportionate Share of the Net Pension Liability		
	CalSTRS	CalPERS	Total
Governmental Activities	\$ 7,725,589	\$ 2,877,152	\$ 10,602,741
Business-Type Activities	-	478,349	478,349
Total	<u>\$ 7,725,589</u>	<u>\$ 3,355,501</u>	<u>\$ 11,081,090</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to measurement date June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2020 and June 30, 2021 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
<u>Governmental Activities</u>				
Proportion June 30, 2020	0.0085%	0.0305%	0.0390%	0.0103%
Proportion June 30, 2021	0.0080%	0.0052%	0.0132%	0.0094%
Change in Proportion	<u>-0.0005%</u>	<u>-0.0253%</u>	<u>-0.0258%</u>	<u>-0.0009%</u>
<u>Business-Type Activities</u>				
Proportion June 30, 2020	0.0000%	0.0002%	0.0002%	0.0016%
Proportion June 30, 2021	0.0000%	0.0000%	0.0000%	0.0016%
Change in Proportion	<u>0.0000%</u>	<u>-0.0002%</u>	<u>-0.0002%</u>	<u>0.0000%</u>

*Represents State's Proportionate Share on behalf of District employees.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

a. Pension Expense

	Governmental Activities		
	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 57,626	\$ (111,882)	\$ (54,256)
State On Behalf Pension Expense	361,303	-	361,303
Employer Contributions to Pension Expense	784,012	257,374	1,041,386
Change in Contributions Subsequent to Measurement Date	38,322	12,238	50,560
Change in Other Deferred Outflows/Inflows of Resources	(262,138)	403,746	141,608
Total Pension Expense - Governmental	<u>\$ 979,125</u>	<u>\$ 561,476</u>	<u>\$ 1,540,601</u>
	Business-Type Activities		
	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ -	\$ 21,950	\$ 21,950
State On Behalf Pension Expense	-	-	-
Employer Contributions to Pension Expense	-	55,914	55,914
Change in Deferred Outflows/Inflows of Resources	-	24,344	24,344
Total Pension Expense - Business-Type	<u>\$ -</u>	<u>\$ 102,208</u>	<u>\$ 102,208</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2021, The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Pension contributions subsequent to measurement date	\$ 784,012	\$ 257,374	\$ 1,041,386
Differences between actual and expected experience	11,922	169,721	181,643
Changes in assumptions	568,014	14,548	582,562
Changes in employer's proportionate share	84,502	16,581	101,083
Net difference between projected and actual earnings	171,063	51,802	222,865
Total Governmental Activities	<u>1,619,513</u>	<u>510,026</u>	<u>2,129,539</u>
<u>Business-Type Activities</u>			
Pension contributions subsequent to measurement date	-	55,914	55,914
Differences between actual and expected experience	-	25,142	25,142
Changes in assumptions	-	1,928	1,928
Changes in employer's proportionate share	-	22,891	22,891
Net difference between projected and actual earnings	-	10,892	10,892
Total Business-Type Activities	<u>-</u>	<u>116,767</u>	<u>116,767</u>
Total Deferred Outflows of Resources	<u>\$ 1,619,513</u>	<u>\$ 626,793</u>	<u>\$ 2,246,306</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Differences between actual and expected experience	\$ 182,202	\$ -	\$ 182,202
Changes in employer's proportionate share	386,959	287,971	674,930
Total Governmental Activities	569,161	287,971	857,132
<u>Business-Type Activities</u>			
Changes in employer's proportionate share	-	3,447	3,447
Total Business-Type Activities	-	3,447	3,447
Total Deferred Inflows of Resources	\$ 569,161	\$ 291,418	\$ 860,579

Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2022. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five-year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30,	Governmental Activities					Net Effect on Expenses
	Deferred Outflows of Resources		Deferred Inflows of Resources			
	CalSTRS	CalPERS	CalSTRS	CalPERS		
2022	\$ 888,424	\$ 359,672	\$ (132,334)	\$ (78,912)	\$ 1,036,850	
2023	280,323	72,281	(132,254)	(78,912)	141,438	
2024	307,398	49,474	(132,231)	(78,913)	145,728	
2025	119,931	28,599	(128,004)	(51,234)	(30,708)	
2026	11,719	-	(33,370)	-	(21,651)	
Thereafter	11,718	-	(10,968)	-	750	
Total	\$ 1,619,513	\$ 510,026	\$ (569,161)	\$ (287,971)	\$ 1,272,407	

Year Ended June 30,	Business-Type Activities				
	Deferred Outflows		Deferred Inflows		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2022	\$ -	\$ 78,317	\$ -	\$ (1,316)	\$ 77,001
2023	-	18,268	-	(1,315)	16,953
2024	-	15,428	-	(408)	15,020
2025	-	4,754	-	(408)	4,346
2026	-	-	-	-	-
Thereafter	-	-	-	-	-
Total	\$ -	\$ 116,767	\$ -	\$ (3,447)	\$ 113,320

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2021, were based on actuarial valuations determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2021	June 30, 2021
Measurement Date	June 30, 2020	June 30, 2020
Valuation Date	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015 - 2018	1997 - 2015
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	7.15%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

- (1) CalSTRS post-retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.
- (2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

a. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rates assumed the contributions from the plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate, and the use of the discount bond rate calculations is not necessary for either plan. The stress test results are presented in detailed reports that can be obtained from CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

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

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS		
Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42.00%	4.80%
Real Estate	15.00%	3.60%
Private Equity	13.00%	6.30%
Fixed Income	12.00%	1.30%
Risk Mitigating Strategies	10.00%	1.80%
Inflation Sensitive	6.00%	3.30%
Cash/Liquidity	2.00%	-0.40%
*20 year average		

CalPERS			
Asset Class⁽¹⁾	Assumed Asset Allocation	Real Return Years 1 - 10⁽²⁾	Real Return Years 11+⁽³⁾
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(1) In the basic financial statements, fixed income is included in global debt securities; liquidity is included in short term investments; inflation assets are included in both global equity securities and global debt securities.

(2) An expected inflation of 2.00% is used for this period.

(3) An expected inflation of 2.92% is used for this period

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

b. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS		
	Governmental Activities	Business-Type Activities	Total
1% Decrease	6.10%	6.10%	6.10%
Net Pension Liability	\$ 11,672,289	\$ -	\$ 11,672,289
Current Discount Rate	7.10%	7.10%	7.10%
Net Pension Liability	\$ 7,725,589	\$ -	\$ 7,725,589
1% Increase	8.10%	8.10%	8.10%
Net Pension Liability	\$ 4,467,033	\$ -	\$ 4,467,033

	CalPERS		
	Governmental Activities	Business-Type Activities	Total
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$ 4,136,431	\$ 687,714	\$ 4,824,145
Current Discount Rate	7.15%	7.15%	7.15%
Net Pension Liability	\$ 2,877,152	\$ 478,349	\$ 3,355,501
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$ 1,832,014	\$ 304,587	\$ 2,136,601

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

2. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS – Governmental Activities

	Increase (Decrease)				
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	State's Share of Net Pension Liability	District's Share of Net Pension Liability
	(a)	(b)	(a) - (b)	(c)	(a) - (b) - (c)
Balance at June 30, 2020					
(Previously Reported)	\$ 128,215,404	\$ 93,036,705	\$ 35,178,699	\$ 27,510,736	\$ 7,667,963
Changes for the year					
CalSTRS auditor adjustment	(264)	-	(264)	(104)	(160)
Change in proportionate share	(84,694,465)	(61,456,687)	(23,237,778)	(22,769,932)	(467,846)
Service cost	970,424	-	970,424	385,279	585,145
Interest	3,084,997	-	3,084,997	1,224,810	1,860,187
Difference between expected and actual experience	(127,319)	-	(127,319)	(50,548)	(76,771)
Change in assumptions	136,044	-	136,044	54,013	82,031
Change in benefits	-	-	-	-	-
Contributions:					
Employer	-	803,847	(803,847)	(319,145)	(484,702)
Employee	-	493,811	(493,811)	(196,054)	(297,757)
State on oehalf	-	587,918	(587,918)	(233,416)	(354,502)
Net investment income	-	1,335,732	(1,335,732)	(530,314)	(805,418)
Other income	-	13,409	(13,409)	(5,324)	(8,085)
Benefit payments ⁽¹⁾	(2,118,628)	(2,118,628)	-	-	-
Administrative expenses	-	(28,937)	28,937	11,488	17,449
Borrowing costs	-	(12,519)	12,519	4,970	7,549
Other expenses	-	(839)	839	333	506
Net changes	(82,749,211)	(60,382,893)	(22,366,318)	(22,423,944)	57,626
Balance at June 30, 2021	\$ 45,466,193	\$ 32,653,812	\$ 12,812,381	\$ 5,086,792	\$ 7,725,589

(1) – Includes refunds of employee contributions

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

CalPERS – Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2020			
(Previously Reported)	\$ 9,979,190	\$ 6,990,156	\$ 2,989,034
Changes for the year			
Change in proportionate share	(855,276)	(599,098)	(256,178)
Service cost	215,941	-	215,941
Interest	647,454	-	647,454
Difference between expected and actual experience	42,427	-	42,427
Change in assumptions	-	-	-
Change in benefits	-	-	-
Contributions:			
Employer	-	268,758	(268,758)
Employee	-	98,269	(98,269)
Nonemployer	-	84,768	(84,768)
Net plan to plan resource movement	-	15	(15)
Net investment income	-	318,681	(318,681)
Benefit payments ⁽¹⁾	(438,033)	(438,033)	-
Administrative expenses	-	(8,965)	8,965
Other expenses	-	-	-
Net changes	(387,487)	(275,605)	(111,882)
Balance at June 30, 2021	\$ 9,591,703	\$ 6,714,551	\$ 2,877,152

(1) – Includes refunds of employee contributions

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

CalPERS – Governmental Activities

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at June 30, 2020			
(Previously Reported)	\$ 1,523,734	\$ 1,067,335	\$ 456,399
Changes for the year			
Change in proportionate share	(6,811)	(4,771)	(2,040)
Service cost	35,902	-	35,902
Interest	107,644	-	107,644
Difference between expected and actual experience	7,054	-	7,054
Change in assumptions	-	-	-
Change in benefits	-	-	-
Contributions:			
Employer	-	44,683	(44,683)
Employee	-	16,338	(16,338)
Nonemployer	-	14,093	(14,093)
Net plan to plan resource movement	-	3	(3)
Net investment income	-	52,983	(52,983)
Benefit payments ⁽¹⁾	(72,826)	(72,826)	-
Administrative expenses	-	(1,490)	1,490
Other expenses	-	-	-
Net changes	70,963	49,013	21,950
Balance at June 30, 2021	\$ 1,594,697	\$ 1,116,348	\$ 478,349

(1) – Includes refunds of employee contributions

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports available on their respective websites.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

N. Postemployment Benefits Other than Pension Benefits (OPEB)

1. Plan Description

The District's defined benefit OPEB plan, Cardiff School District Retiree Health Care Plan (the Plan) provides OPEB for retirees that meet eligibility requirements until age 65. Retirees in the plan are eligible for the same medical plans as active employees. The Plan is a single employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the Districts governing board. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

2. Benefits Provided

Certificated Employees

The District provides retiree medical benefits (including prescription drug), dental and vision benefits to eligible retirees and their dependents. Eligibility for retiree health coverage requires retirement under CalSTRS with at least 15 consecutive years of benefit eligible District service. Retiree health benefits end at the earlier of the end of 5 years or the retiree's attainment of age 65. The District contribution for retiree health coverage is to pay up to the same annual cap as active employees in place at retirement (currently \$8,001.80). Dependent coverage (except COBRA continuation) ceases upon the death of the retiree.

Classified & Other Employees

The District provides retiree medical benefits (including prescription drug), dental and vision benefits to eligible retirees and their dependents. Eligibility for the retiree health coverage requires retirement under CalPERS on or after age 55 with at least 15 consecutive years of benefit eligible District service. Retiree health benefits end at the earlier of the end of 5 years or the retiree's attainment of age 65. The District contribution for retiree health coverage is to pay up to the same annual cap as active employees in place at retirement (currently \$8,001.80). Dependent coverage (except COBRA continuation) ceases upon the death of the retiree.

3. Contributions

The District contributes 100% up to a cap of \$8,001.80. Retirees are not required to make any contributions, unless the cost of coverage exceeds the cap. For the year ended June 30, 2021 retirees did not make any contributions to the healthcare plan.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

4. Plan Membership

Membership of the plan consisted of the following as of June 30, 2021:

Inactive plan members or beneficiaries currently receiving benefits	6
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>66</u>
	<u>72</u>

5. Total OPEB Liability

The Cardiff School District's total OPEB liability of \$1,271,837 was measured as of June 30, 2019 and was determined by an actuarial valuation as of June 30, 2018.

6. Actuarial Assumptions and Other Inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Economic assumptions:

Inflation	2.75% per annum
Salary increases	2.75% per annum, in aggregate
Discount rate	2.66%
Healthcare cost trend rates	6.25% decreasing to 4.50%
Retiree's share of costs	0.00%

The discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Index, Bond Buyer 20-Bond GO Index, and Fidelity GO 20 Year Bond Index.

Mortality rates are based on the SOA Pub 2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019, the SOA Pub-2010 Teachers Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019, and SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019.

The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the "cost" is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

All employees eligible as of the measurement date in accordance with provisions of the Plan were included in the valuation.

7. Changes in Total OPEB Liability

	Governmental Activities	Business Type Activities	Total
Balance at June 30, 2020	\$ 1,228,750	\$ 43,087	\$ 1,271,837
Service Cost	72,720	3,864	76,584
Interest	43,523	2,312	45,835
Change in Proportionate Shares	(21,080)	21,080	-
Changes in Benefit Terms	-	-	-
Experience Differences	(17,196)	(914)	(18,110)
Changes in Assumptions	57,994	3,081	61,075
Benefit Payments	(81,590)	(4,335)	(85,925)
Net Changes	54,371	25,088	79,459
			-
Balance at June 30, 2021	\$ 1,283,121	\$ 68,175	\$ 1,351,296

8. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Plan, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB Liability - Governmental Activities	\$ 1,352,744	\$ 1,283,121	\$ 1,215,039
Total OPEB Liability - Business Type Activities	71,874	68,175	64,558
Total Total OPEB Liability	\$ 1,424,618	\$ 1,351,296	\$ 1,279,597

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

9. Sensitivity of the Total OPEB Liability to Changes in Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Plan, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
	5.25%	6.25%	7.25%
	Decreasing to 3.50%	Decreasing to 4.50%	Decreasing to 5.50%
Total OPEB Liability - Governmental Activities	\$ 1,213,692	\$ 1,283,121	\$ 1,339,763
Total OPEB Liability - Business Type Activities	64,486	68,175	71,184
Total Total OPEB Liability	<u>\$ 1,278,178</u>	<u>\$ 1,351,296</u>	<u>\$ 1,410,947</u>

10. OPEB Expense

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$121,040.

11. Deferred Outflows and Deferred Inflows of Resources Related to OPEB

At June 30, 2021 the District reported deferred outflows and deferred inflows of resources related to OPEB for the following:

	Deferred Outflows of Resources		
	Governmental Activities	Business Type Activities	Total
Changes of Assumptions	\$ 73,179	\$ 4,007	\$ 77,186
Changes in Proportionate Shares	-	16,864	16,864
Total Deferred Outflows of Resources	<u>\$ 73,179</u>	<u>\$ 20,871</u>	<u>\$ 94,050</u>
	Deferred Inflows of Resources		
	Governmental Activities	Business Type Activities	Total
Experience Differences	\$ 39,717	\$ 2,245	\$ 41,962
Changes of Assumptions	22,254	1,545	23,799
Changes in Proportionate Shares	16,864	-	16,864
Total Deferred Inflows of Resources	<u>\$ 78,835</u>	<u>\$ 3,790</u>	<u>\$ 82,625</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will impact OPEB expense under the following amortization schedule:

Governmental Activities			
Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2022	\$ 9,534	\$ (14,970)	\$ (5,436)
2023	9,534	(14,970)	(5,436)
2024	9,534	(14,970)	(5,436)
2025	9,534	(14,970)	(5,436)
2026	9,534	(6,238)	3,296
Thereafter	25,509	(12,717)	12,792
Total	<u>\$ 73,179</u>	<u>\$ (78,835)</u>	<u>\$ (5,656)</u>

Business Type Activities			
Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2022	\$ 4,739	\$ (682)	\$ 4,057
2023	4,739	(682)	4,057
2024	4,739	(682)	4,057
2025	4,739	(682)	4,057
2026	523	(352)	171
Thereafter	1,392	(710)	682
Total	<u>\$ 20,871</u>	<u>\$ (3,790)</u>	<u>\$ 17,081</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

O. Risk Management

The District is exposed to risk of losses due to:

- Torts,
- Theft of, damage to, or destruction of assets,
- Business interruption,
- Errors or omissions,
- Job related illness or injuries to employees,
- Natural disasters,
- Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention, risk transfer to and from an insurer, and risk transfer to a non-insurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

There have been no significant changes in property and liability or workers compensation coverage during the current fiscal year.

P. Participation in Joint Powers Authorities

The District is a member of one joint powers agreements (JPA) entity, the San Diego County Schools Risk Management (SDCSRM), for the operation of a common risk management and insurance programs for property and liability coverage, workers compensation, and other employee benefits. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

The entity has budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the entity.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

Q. Commitments and Contingencies

1. State and Federal Allowances, Awards, and Grants

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

2. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District as of June 30, 2021.

3. Construction Commitments

As of June 30, 2021, the District did not have any commitments with respect to unfinished capital projects.

R. Deferred Outflows of Resources

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the pension plan measurement date and other items as outlined in the GASB pronouncement have been recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred outflows of resources.

A summary of the deferred outflows of resources as of June 30, 2021 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Pension Related				
CalSTRS	\$ 1,139,421	\$ 1,407,104	\$ 927,012	\$ 1,619,513
CalPERS	757,610	437,628	685,212	510,026
OPEB Related	25,148	57,994	9,963	73,179
Total Governmental Activities	<u>1,922,179</u>	<u>1,902,726</u>	<u>1,622,187</u>	<u>2,202,718</u>
<u>Business Type Activities:</u>				
Pension Related				
CalPERS	140,518	85,883	109,634	116,767
OPEB Related	1,020	24,161	4,310	20,871
Total Business Type Activities	<u>141,538</u>	<u>110,044</u>	<u>113,944</u>	<u>137,638</u>
Total Deferred Outflows of Resources	<u>\$ 2,063,717</u>	<u>\$ 2,012,770</u>	<u>\$ 1,736,131</u>	<u>\$ 2,340,356</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

Future amortization of deferred outflows is as follows:

Year Ended June 30,	Governmental Activities		
	Pension Related	OPEB Related	Total
2022	\$ 1,248,096	\$ 9,534	\$ 1,257,630
2023	352,604	9,534	362,138
2024	356,872	9,534	366,406
2025	148,530	9,534	158,064
2026	11,719	9,534	21,253
Thereafter	11,718	25,509	37,227
Total	<u>\$ 2,129,539</u>	<u>\$ 73,179</u>	<u>\$ 2,202,718</u>

Year Ended June 30,	Business Type Activities		
	Pension Related	OPEB Related	Total
2022	\$ 78,317	\$ 4,739	\$ 83,056
2023	18,268	4,739	23,007
2024	15,428	4,739	20,167
2025	4,754	4,739	9,493
2026	-	523	523
Thereafter	-	1,392	1,392
Total	<u>\$ 116,767</u>	<u>\$ 20,871</u>	<u>\$ 137,638</u>

S. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, items as outlined in the GASB statement have been recorded as deferred inflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred inflows of resources.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

A summary of the deferred inflows of resources as of June 30, 2021 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Pension Related				
CalSTRS	\$ 312,885	\$ 544,615	\$ 288,339	\$ 569,161
CalPERS	119,571	256,178	87,778	287,971
OPEB Related	56,933	38,276	16,374	78,835
Total Governmental Activities	489,389	839,069	392,491	935,967
<u>Business Type Activities:</u>				
Pension Related				
CalPERS	2,854	2,040	1,447	3,447
OPEB Related	2,154	914	(722)	3,790
Total Business Type Activities	5,008	2,954	725	7,237
Total Deferred Outflows of Resources	\$ 494,397	\$ 842,023	\$ 393,216	\$ 943,204

Future amortization of deferred inflows is as follows:

Year Ended June 30,	Governmental Activities		
	Pension Related	OPEB Related	Total
2022	\$ 211,246	\$ 9,083	\$ 220,329
2023	211,166	9,083	220,249
2024	211,144	9,083	220,227
2025	179,238	9,083	188,321
2026	33,370	9,095	42,465
Thereafter	10,968	11,506	22,474
Total	\$ 857,132	\$ 56,933	\$ 914,065

Year Ended June 30,	Business Type Activities		
	Pension Related	OPEB Related	Total
2022	\$ 1,316	\$ 682	\$ 1,998
2023	1,315	682	1,997
2024	408	682	1,090
2025	408	682	1,090
2026	-	352	352
Thereafter	-	710	710
Total	\$ 3,447	\$ 3,790	\$ 7,237

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

T. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement 87, Leases	06/2017	2021-22
GASB Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period	06/2018	2021-22
GASB Statement 91, Conduit Debt Obligations	05/2019	2022-23
GASB Statement 92, Omnibus 2020	01/2020	2021-22
GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements	03/2020	2022-23
GASB Statement 96, Subscription-Based Information Technology Arrangements	05/2020	2022-23
GASB Statement 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements 14, 84 and supersession of GASB Statement 32	06/2020	2021-22
GASB Statement 98, The Annual Comprehensive Financial Report	10/2021	2021-22
GASB Implementation Guide No. 2019-3, Leases	08/2019	2021-22
GASB Implementation Guide No. 2020-1, Implementation Guidance Update – 2020	04/2020	2021-22
GASB Implementation Guide No. 2021-1, Implementation Guidance Update – 2021	05/2021	2021-22 Thru 2023-24

The effects of the upcoming guidance and pronouncements on the District's financial statements has not yet been determined.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2021

U. COVID-19 Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the Cardiff School District from March 16, 2020 and continuing into the Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year began in a fully distance learning model, until such time as campuses were reopened for in-person instruction on September 8, 2020. The district provided flexibility to families by offering both in-person and distance learning options.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. The Cardiff School District established and followed a re-opening plan that providing a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California school districts are eligible for these funds. Some funding provided as a result of COVID-19 is intended to be spent over multiple years. The District has taken all of the requirements of each funding source into consideration in preparation of budgets for upcoming years.

Required Supplementary Information

Cardiff School District

Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2021

	Budgeted Amounts			Variance to Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
LCFF Sources				
State Apportionment	\$ 347,979	\$ 347,979	\$ 386,643	\$ 38,664
Education Protection Account	133,566	133,566	123,150	(10,416)
Property Taxes	9,018,968	9,018,968	9,243,750	224,782
Federal Revenue	112,304	332,159	340,506	8,347
Other State Revenue	653,215	707,397	1,045,381	337,984
Interest and Investment Income	25,000	25,000	36,733	11,733
Other Local Revenue	445,301	463,676	589,281	125,605
Total Revenues	10,736,333	11,028,745	11,765,444	736,699
Expenditures				
Current Expenditures:				
Certificated Salaries	4,918,004	4,955,177	4,958,932	(3,755)
Classified Salaries	1,640,015	1,666,517	1,541,506	125,011
Employee Benefits	2,484,605	2,492,352	2,346,804	145,548
Books and Supplies	199,096	326,411	387,226	(60,815)
Services and Other Operating	915,034	1,012,003	919,598	92,405
Other Outgo	216,500	216,500	119,341	97,159
Capital Outlay	64,097	64,097	42,785	21,312
Debt Service				
Principal	176,947	176,947	176,947	-
Interest	87,943	87,943	87,943	-
Total Expenditures	10,702,241	10,997,947	10,581,082	416,865
Excess (Deficiency) of Revenues Over Expenditures				
	34,092	30,798	1,184,362	1,153,564
Other Financing Sources (Uses)				
Interfund Transfers Out	(61,025)	(60,000)	(1,052,020)	(992,020)
Net Financing Sources (Uses)	(61,025)	(60,000)	(1,052,020)	(992,020)
Net Change in Fund Balance				
	(26,933)	(29,202)	132,342	161,544
Fund Balance - Beginning of Year	1,582,751	1,582,751	1,582,751	-
Fund Balance - End of Year	\$ 1,555,818	\$ 1,553,549	\$ 1,715,093	\$ 161,544

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS Last Ten Fiscal Years*

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District's proportion of the net pension liability (asset)	0.0080%	0.0085%	0.0085%	0.0083%	0.0083%	0.0094%	0.0087%	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 7,725,589	\$ 7,667,963	\$ 7,824,043	\$ 7,675,860	\$ 6,684,591	\$ 6,344,141	\$ 5,109,658	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	5,086,792	4,402,079	4,283,685	4,524,134	3,986,634	3,183,075	2,931,776	N/A	N/A	N/A
Total	<u>\$ 12,812,381</u>	<u>\$ 12,070,042</u>	<u>\$ 12,107,728</u>	<u>\$ 12,199,994</u>	<u>\$ 10,671,225</u>	<u>\$ 9,527,216</u>	<u>\$ 8,041,434</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
District's covered payroll**	4,907,690	4,563,606	4,520,949	4,388,633	4,106,199	4,354,685	\$ 3,874,485	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	157.42%	169.61%	178.28%	174.90%	162.79%	145.69%	131.88%	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Schedule of the District's Contributions - CalSTRS

Last Ten Fiscal Years*

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 784,012	\$ 839,215	\$ 742,955	\$ 652,373	\$ 552,090	\$ 440,595	\$ 386,696	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(784,012)	(839,215)	(742,955)	(652,373)	(552,090)	(440,595)	(386,696)	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
District's covered payroll**	\$ 4,854,563	\$ 4,907,690	\$ 4,563,606	\$ 4,520,949	\$ 4,388,633	\$ 4,106,199	\$ 4,354,685	N/A	N/A	N/A
Contributions as a percentage of covered payroll	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS

Last Ten Fiscal Years*

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District's proportion of the net pension liability (asset)	0.0109%	0.0118%	0.0122%	0.0121%	0.0120%	0.0123%	0.0119%	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 3,355,501	\$ 3,445,433	\$ 3,253,704	\$ 2,885,486	\$ 2,364,669	\$ 1,809,817	\$ 1,347,510	N/A	N/A	N/A
District's covered payroll**	\$ 1,589,387	\$ 1,654,429	\$ 1,626,992	\$ 1,552,412	\$ 1,449,886	\$ 1,365,415	\$ 1,079,545	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	211.12%	208.26%	199.98%	185.87%	163.09%	132.55%	124.82%	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Schedule of the District's Contributions - CalPERS

Last Ten Fiscal Years*

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 313,288	\$ 313,443	\$ 298,823	\$ 252,688	\$ 215,599	\$ 171,768	\$ 160,723	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(313,288)	(313,443)	(298,823)	(252,688)	(215,599)	(171,768)	(160,723)	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
District's covered payroll**	\$ 1,513,469	\$ 1,589,387	\$ 1,654,429	\$ 1,626,992	\$ 1,552,412	\$ 1,449,886	\$ 1,365,415	N/A	N/A	N/A
Contributions as a percentage of covered payroll	20.700%	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Schedule of Changes in the District's Total OPEB Liability and Related Ratios – CSD Retiree Health Benefit Plan Last Ten Fiscal Years*

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB liability:										
Service cost	\$ 76,584	\$ 74,933	\$ 73,907	\$ 78,324	N/A	N/A	N/A	N/A	N/A	N/A
Interest	45,835	45,400	44,575	38,546	N/A	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms	-	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected and actual experience	(18,110)	(33,254)	-	-	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	61,075	29,439	(7,085)	(38,744)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(85,925)	(133,799)	(118,794)	(111,544)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	79,459	(17,281)	(7,397)	(33,418)	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	1,271,837	1,289,118	1,296,515	1,329,933	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	<u>\$ 1,351,296</u>	<u>\$ 1,271,837</u>	<u>\$ 1,289,118</u>	<u>\$ 1,296,515</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Covered payroll	5,900,933	5,743,000	5,089,000	5,089,000	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability as a percentage of covered payroll	22.90%	22.15%	25.33%	25.48%	N/A	N/A	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Notes to Required Supplementary Information
For the Year Ended June 30, 2021

Budgetary Comparison Schedule – General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Post-Employment Benefits (Fund 20) was included with the General Fund. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

General Fund - Basic Financial Statements Ending Fund Balance	\$ 1,716,277
Less Fund 20 Fund Balance	<u>(1,184)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u>\$ 1,715,093</u>
General Fund - Basic Financial Statements Net Change in Fund Balance	\$ 132,353
Less Fund 20 Net Change in Fund Balance	<u>(11)</u>
General Fund - Budgetary Comparison Schedule Net Change in Fund Balance	<u>\$ 132,342</u>

Excess of Expenditures Over Appropriations

As of June 30, 2021, the District's expenditures which exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>	<u>Reason for Excess Expenditures</u>
General Fund:		
Certificated Salaries	\$ 3,755	The District underestimated costs of salaries for certificated employees.
Books and Supplies	60,815	The District underestimated the costs of books and supplies.

Amounts in excess of appropriations were not considered a violation of any laws, regulations, contracts or grant agreements and did not have a direct or material effect on the financial statements.

Cardiff School District

Notes to Required Supplementary Information, Continued
For the Year Ended June 30, 2021

Schedule of District's Proportionate Share – CalSTRS

1. Benefit Changes: There were no changes to benefits during the periods being reported.
2. Changes in Assumptions: Assumptions used in determining the total pension liability of the CalSTRS Plan changed due to actuarial experience studies. Changes in assumptions effective in fiscal year 2020-21 (measured as of June 30, 2020) were to termination rates and service retirement rates based on the experience study for the period July 1, 2015, through June 30, 2018. Changes in assumptions effective in fiscal year 2017-18 (measured as of June 30, 2017) were to price inflation, wage growth, discount rate and mortality tables based on the experience study for the period July 1, 2010, through June 30, 2015.

Schedule of District's Contributions – CalSTRS

The total pension liability for California State Teachers' Retirement System (CalSTRS) for measurement date June 30, 2020, was determined with a valuation completed June 30, 2019 (released in May 2020). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return ⁽¹⁾	7.60%	7.60%	7.60%	7.10%
Consumer Price Inflation	3.00%	3.00%	3.00%	2.75%
Wage Growth (Average)	3.75%	3.75%	3.75%	3.50%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2019	June 30, 2020	June 30, 2021
Measurement Date	06/30/18	06/30/19	06/30/20
Valuation Date	06/30/17	06/30/18	06/30/19
Experience Study	07/01/06 - 06/30/15	07/01/06 - 06/30/15	07/01/15 - 06/30/18
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return ⁽¹⁾	7.10%	7.10%	7.10%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.50%	3.50%	3.50%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

(1) – Net of investment expenses but gross of administrative expenses.

CalSTRS uses a generational mortality assumption, which involves the use of base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on the CalSTRS website.

Cardiff School District

Notes to Required Supplementary Information, Continued
For the Year Ended June 30, 2021

Schedule of District's Proportionate Share – CalPERS

1. Benefit Changes: There were no changes to benefits during the periods being reported.
2. Changes in Assumptions. On December 21, 2016, the CalPERS Board lowered the discount rate for funding purposes from 7.50% to 7.00% using a three-year phase-in beginning with the June 30, 2016, actuarial valuations and the June 30, 2017 valuations for the School Pool. The final scheduled decrease from 7.25% to 7.00% for the school pool valuation occurred in the June 30, 2019, valuation. The CalPERS Board adopted new actuarial assumptions based on the recommendations in the December 2017 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumption for the Plan. These new assumptions are incorporated into the June 30, 2018, actuarial valuations.

Schedule of District's Contributions – CalPERS

The total pension liability for California Public Employees Retirement System – School Pool (CalPERS) for measurement date June 30, 2020, was determined with a valuation completed June 30, 2019. In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%	7.15%
Consumer Price Inflation	2.75%	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2019	June 30, 2020	June 30, 2021
Measurement Date	06/30/18	06/30/19	06/30/20
Valuation Date	06/30/17	06/30/18	06/30/19
Experience Study	07/01/97 - 06/30/15	07/01/97 - 06/30/15	07/01/97 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.50%	7.15%
Consumer Price Inflation	2.50%	2.50%	2.50%
Wage Growth (Average)	3.00%	3.00%	2.75%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the December 2017 experience study report (based on demographic data from 1997 to 2015) available on the CalPERS website.

Cardiff School District

Notes to Required Supplementary Information, Continued

For the Year Ended June 30, 2021

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

- 1) Benefit Changes: In 2020 the District had no changes to benefit terms.
- 2) Changes in Assumptions: In 2020 the discount rate changed from 3.51% to 2.66%
- 3) No assets are accumulated in a trust that meets the criteria in GASB No. 75 Paragraph 4.
- 4) The following are the discount rates used for each period:

<u>Year</u>	<u>Discount Rate</u>
2018	3.40%
2019	3.50%
2020	3.51%
2021	2.66%

Combining Statements as Supplementary Information

Cardiff School District

Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Cafeteria Fund	Capital Facilities Fund	
Assets			
Cash and Cash Equivalents	\$ 2,828	\$ 276,718	\$ 279,546
Accounts Receivable	5	466	471
Stores Inventories	449	-	449
Total Assets	<u>\$ 3,282</u>	<u>\$ 277,184</u>	<u>\$ 280,466</u>
Liabilities and Fund Balance			
Liabilities:			
Accounts Payable	\$ 91	\$ -	\$ 91
Total Liabilities	<u>91</u>	<u>-</u>	<u>91</u>
Fund Balance:			
Nonspendable Fund Balances	449	-	449
Restricted Fund Balances	<u>2,742</u>	<u>277,184</u>	<u>279,926</u>
Total Fund Balance	<u>3,191</u>	<u>277,184</u>	<u>280,375</u>
Total Liabilities and Fund Balance	<u>\$ 3,282</u>	<u>\$ 277,184</u>	<u>\$ 280,466</u>

Cardiff School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds June 30, 2021

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Cafeteria Fund	Capital Facilities Fund	
Revenues			
Federal Revenue	\$ 8,275	\$ -	\$ 8,275
Other State Revenue	515	-	515
Interest and Investment Income	43	4,138	4,181
Other Local Revenue	19,236	53,111	72,347
Total Revenues	28,069	57,249	85,318
Expenditures			
Current Expenditures:			
Pupil Services	109,587	-	109,587
Total Expenditures	109,587	-	109,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	(81,518)	57,249	(24,269)
Other Financing Sources (Uses):			
Transfers In	83,250	-	83,250
Total Other Financing Sources (Uses)	83,250	-	83,250
Net Change in Fund Balance	1,732	57,249	58,981
Fund Balance, Beginning of Year	1,459	219,935	221,394
Fund Balance, End of Year	\$ 3,191	\$ 277,184	\$ 280,375

Other Supplementary Information

Cardiff School District

Local Education Agency Organization Structure

June 30, 2021

The Cardiff School District was established on February 10, 1913 and is comprised of an area of approximately 3.2 square miles in San Diego County. There were no changes in the boundaries of the District during the current year. The District currently operates two elementary schools, grades K-6.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Siena Randall	President	Four Year Term Expires December 2022
Nancy Orr	Clerk	Four Year Term Expires December 2024
Dave Clark	Member	Four Year Term Expires December 2022
Mark Whitehouse	Member	Four Year Term Expires December 2022
Rhea Stewart	Member	Four Year Term Expires December 2024

ADMINISTRATION

Jill Vinson
Superintendent

Courtney Jasper
Chief Business Official

Cardiff School District

Schedule of Instructional Time

Year Ended June 30, 2021

Grade Level	Minimum Daily Minutes Offered	Instructional Days Offered Traditional Calendar	J-13A Credited Days	Status
Kindergarten	180	180	N/A	Complied
1st Grade	230	180	N/A	Complied
2nd Grade	230	180	N/A	Complied
3rd Grade	230	180	N/A	Complied
4th Grade	240	180	N/A	Complied
5th Grade	240	180	N/A	Complied
6th Grade	240	180	N/A	Complied

This schedule provides the information necessary to determine if the District has complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code. The requirements are as follows:

- 1) EC §46207: As a condition of apportionment the following annual instructional minutes must be offered:
 - To pupils in Kindergarten 36,000 minutes
 - To pupils in grades 1 to 3 50,400 minutes
 - To pupils in grades 4 to 8 54,000 minutes
 - To pupils in grades 9 to 12 64,800 minutes
- 2) EC §46208: As a condition of apportionment 180 school days must be offered for traditional calendars. In order to qualify as a school day the following minimum daily minutes must be met:
 - EC §46112: Grades 1 to 3 230 minutes
 - EC §46113: Grades 4 to 8 240 minutes
 - EC §46114: Kindergarten 180 minutes
 - EC §46141: Grades 9 to 12 240 minutes

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.

Cardiff School District

Schedule of Financial Trends and Analysis Year Ended June 30, 2021

<u>General Fund</u>	<u>Budget 2022 (See Note 1)</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues and Other Financing Sources	\$ 11,940,666	\$ 11,765,444	\$ 10,907,636	\$ 10,781,493
Expenditures and Other Financing Uses	11,753,763	11,633,102	11,874,121	11,106,905
Net Change in Fund Balance	186,903	132,342	(966,485)	(325,412)
Ending Fund Balance	<u>\$ 1,901,996</u>	<u>\$ 1,715,093</u>	<u>\$ 1,531,052</u>	<u>\$ 2,497,537</u>
Available Reserves (See Note 2)	<u>\$ 1,274,782</u>	<u>\$ 1,311,575</u>	<u>\$ 1,389,327</u>	<u>\$ 2,304,533</u>
Available Reserves as a Percentage of Total Outgo	<u>10.85%</u>	<u>11.27%</u>	<u>11.70%</u>	<u>20.75%</u>
Long Term Debt (See Note 3)	<u>\$ 30,608,578</u>	<u>\$ 31,735,897</u>	<u>\$ 32,918,650</u>	<u>\$ 31,209,550</u>
Average Daily Attendance at P2	<u>626</u>	<u>N/A</u>	<u>616</u>	<u>665</u>

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

The general fund balance has decreased by \$782,444 (31.33%) over the past two years. The fiscal year 2021-22 budget projects an increase of \$186,903 (10.90%). For a district of this size, the State recommends available reserves of 3% of total general fund expenditures and other financing uses (total outgo).

Total long-term debt has increased by \$526,347 over the past two years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

Notes:

1. Budget 2022 is included for analytical purposes only and has not been subjected to audit.
2. Available reserves consist of all unassigned fund balances contained within the general fund.
3. Long Term Debt consists of general obligation bonds, certificates of participation, and capital leases.
4. GASB Statement No. 54 requires the inclusion of the Special Reserve Fund for Other Post-Employment Benefits (Fund 20) with the General Fund for reporting purposes only. This schedule has been prepared without the inclusion of Fund 20.
5. With the implementation of GASB Statement No. 84, the beginning fund balance was increased by \$51,700 in the year ended June 30, 2021 to include associated student body accounts.

Cardiff School District

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements Year Ended June 30, 2021

	General Fund (Fund 01)	Special Reserve Fund for Other Postemployment Benefits (Fund 20)
June 30, 2021, annual financial and budget report fund balances	<u>\$ 1,665,447</u>	<u>\$ 1,184</u>
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Understatement of Cash and Cash Equivalents	49,646	-
GASB 54 Fund Presentation	<u>1,184</u>	<u>(1,184)</u>
Net adjustments and reclassifications	<u>50,830</u>	<u>(1,184)</u>
June 30, 2021, audited financial statement fund balances	<u><u>\$ 1,716,277</u></u>	<u><u>\$ -</u></u>
	Child Care Services Enterprise Fund (Fund 63)	
June 30, 2021, annual financial and budget report net position	<u>\$ (88,126)</u>	
Adjustments and reclassifications:		
Increasing (decreasing) the net position:		
Overstatement of Deferred Outflows of Resources	(7,523)	
Understatement of Net Pension Liability	(21,950)	
Understatement of Total OPEB Liability	(25,088)	
Overstatement of Deferred Inflows of Resources	<u>1,394</u>	
Net adjustments and reclassifications	<u>(53,167)</u>	
June 30, 2021, audited financial statement net position	<u><u>\$ (141,293)</u></u>	

Note 1: The Special Reserve Fund for Other Post-Employment Benefits (Fund 20) does not meet the definition of a special revenue fund under the provisions of GASB Statement No. 54. As a result, the fund is being combined with the General Fund for presentation in the basic financial statements.

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS Annual Financial and Budget Report with the audited financial statements. Funds that required no adjustment are not presented.

Cardiff School District

Schedule of Charter Schools

Year Ended June 30, 2021

The Cardiff School District has not authorized any charter schools.

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Other Independent Auditors' Reports

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

To the Governing Board of Trustees
Cardiff School District
Cardiff-By-The-Sea, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Cardiff School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Cardiff School District's basic financial statements, and have issued our report thereon dated March 7, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Wilkinson Hadley King & Co LLP

El Cajon, California
March 7, 2022

Independent Auditor's Report on State Compliance

To the Governing Board of Trustees
Cardiff School District
Cardiff-By-The-Sea, California

Report on State Compliance

We have audited the Cardiff School District's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's Audit Guide *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the State's audit guide *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools	
A. Attendance and Distance Learning.....	Yes
B. Teacher Certification and Misassignments.....	Yes
C. Kindergarten Continuance.....	Yes
F. Instructional Time.....	Yes
G. Instructional Materials.....	Yes
H. Ratio of Administrative Employees to Teachers.....	Yes
I. Classroom Teacher Salaries.....	Yes
J. Early Retirement Incentive.....	N/A
K. Gann Limit Calculation.....	Yes
L. School Accountability Report Card.....	Yes
O. K-3 Grade Span Adjustment.....	Yes
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A
R. Comprehensive School Safety Plan.....	Yes
S. District of Choice.....	N/A
School Districts, County Offices of Education, and Charter Schools	
T. California Clean Energy Jobs Act.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
Charter Schools	
Y. Independent Study - Course Based.....	N/A
AA. Attendance.....	N/A
BB. Mode of Instruction.....	N/A
CC. Nonclassroom Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom Based Instruction.....	N/A
FF. Charter School Facility Grant Program.....	N/A

The term N/A is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, Cardiff School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP

El Cajon, California
March 7, 2022

Auditor's Results, Findings & Recommendations

Cardiff School District

Schedule of Auditor's Results

Year Ended June 30, 2021

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

 Yes X No

One or more significant deficiencies identified that are
not considered material weakness(es)?

 Yes X No

Noncompliance material to financial statements noted?

 Yes X No

STATE AWARDS

Any audit findings disclosed that are required to be reported
in accordance with *2020-21 Guide for Annual Audits
of California K-12 Local Education Agencies?*

 Yes X No

Type of auditor's report issued on compliance for state programs:

Unmodified

Cardiff School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

Cardiff School District

Schedule of Prior Year Audit Findings Year Ended June 30, 2021

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings reported in the prior year audit		

**Cardiff School District
Cardiff-by-the-Sea, California 92007
March 10, 2022**

ITEM: APPROVE BUDGET CHANGES THROUGH JANUARY 31, 2022

BACKGROUND

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

CURRENT CONSIDERATIONS

Attached is the listing of the budget changes.

FINANCIAL IMPLICATIONS

The changes are as follow:

Certificated Salaries	Increase	\$8,590
Employee Benefits	Increase	\$1,753
Books & Supplies	Increase	\$105,000
Equipment	Increase	\$83,943
TOTAL EXPENDITURES	INCREASE	\$199,286
TOTAL REVENUES	INCREASE	\$220,357

Included for your review is the year to date summary that reflects the budget through January 31, 2022 with the budget changes

RECOMMENDATION

It is recommended that the Board approve the budget changes through January 31, 2022.

BUDGET CHANGES THRU 1/31/22								
	<u>Certificated Salaries</u>	<u>Classified Salaries</u>	<u>Employee Benefits</u>	<u>Books & Supplies</u>	<u>Other Services</u>	<u>Equipment</u>	<u>Other Outgo</u>	<u>Revenue</u>
State Revenues (Restricted)								\$85,357
Federal Revenues (Restricted)								\$135,000
HVAC						\$30,000		
Ipads 2022-2023				\$105,000				
PE Teacher to 1.00 FTE	\$8,590		\$1,753					
Network switches and firewall						\$53,943		
TOTAL	\$8,590	\$0	\$1,753	\$105,000	\$0	\$83,943	\$0	\$220,357

**CARDIFF SCHOOL DISTRICT
2021-2022 YEAR TO DATE SUMMARY**

		6/8/2021 BOARD ADOPTED	THRU 10/31/2021 BUDGET CHANGES	THRU 10/31/2021 REVISED	THRU 1/31/2022 BUDGET CHANGES	THRU 1/31/2022 REVISED
BEGINNING BALANCE		1,491,850		1,665,448		1,665,448
REVENUES	Revenue Limit/LCFF Sources	9,923,828		9,923,828		9,923,828
	Federal Revenue	411,323	46,317	457,640	135,000	592,640
	State Revenue	996,578		996,578	85,357	1,081,935
	Local Revenue	608,937		608,937		608,937
	TOTAL REVENUE	11,940,666	46,317	11,986,983	220,357	12,207,340
EXPENDITURES	Certificated Salaries	5,091,113		5,091,113	8,590	5,099,703
	Classified Salaries	1,810,534		1,810,534		1,810,534
	Employee Benefits	2,824,089	(51,485)	2,772,604	1,753	2,774,357
	Books/Supplies	332,468		332,468	105,000	437,468
	Services	1,130,125	57,946	1,188,071		1,188,071
	Equipment	0		0	83,943	83,943
	Tuition - Special Ed Regional	193,976		193,976		193,976
	Debt Service - iPad Lease	109,155	(52,946)	56,209		56,209
	Debt Service - Capital Lease	157,955		157,955		157,955
	TOTAL EXPENDITURES	11,649,415	(46,485)	11,602,930	199,286	11,802,216
EXCESS/DEFIENCY		291,251		384,053		405,124
Contributions	FUND 1300	(54,000)	54,000	0		0
	FUND 4000	(50,347)		(370,282)		(374,000)
NET EXCESS/DEFIENCY		186,904		13,771		31,124
ENDING BALANCE		1,678,754		1,679,219		1,696,572
RESERVES	Restricted Monies	383,778		596,723		617,794
	Revolving Cash	1,500		1,500		1,500
NET ENDING BALANCE		1,293,476		1,080,996		1,077,278
	<i>Budget Assumptions-Reserves</i>	15.00%		15.00%		15.00%

Cardiff School District
Cardiff-By-The-Sea, California 92007
March 10, 2022

ITEM: AUTHORIZE DISTRICT CERTIFICATION OF SECOND INTERIM FOR
PERIOD ENDING JANUARY 31, 2022

BACKGROUND

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

CURRENT CONSIDERATIONS

The interim report, detailing the status of the district budget as of January 31, 2022 is provided to the Trustees. The required items include: Fund data for the General Fund provided in the SACS format; average daily attendance report; criteria and standards; projected cash flow; and a multi-year projection.

FINANCIAL IMPLICATIONS

A positive certification is based upon current projections and that the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

RECOMMENDATION

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

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2022

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

____ **QUALIFIED CERTIFICATION**

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

____ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Courtney Jasper

Telephone: 760-632-5890 ext 102

Title: CBO

E-mail: courtney.jasper@cardiffschools.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	625.65	625.65	617.89	617.89	(7.76)	-1%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	625.65	625.65	617.89	617.89	(7.76)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	625.65	625.65	617.89	617.89	(7.76)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,923,828.00	9,923,828.00	5,795,327.63	9,923,828.00	0.00	0.0%
2) Federal Revenue		8100-8299	411,323.00	592,640.00	81,757.00	592,640.00	0.00	0.0%
3) Other State Revenue		8300-8599	996,578.00	1,081,935.00	446,994.57	1,081,935.00	0.00	0.0%
4) Other Local Revenue		8600-8799	608,937.00	608,937.00	341,706.98	608,937.00	0.00	0.0%
5) TOTAL, REVENUES			11,940,666.00	12,207,340.00	6,665,786.18	12,207,340.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,091,112.91	5,099,702.73	2,697,079.97	5,099,702.73	0.00	0.0%
2) Classified Salaries		2000-2999	1,810,534.48	1,810,534.48	969,719.01	1,810,534.48	0.00	0.0%
3) Employee Benefits		3000-3999	2,824,089.04	2,774,357.28	1,040,545.70	2,774,357.28	0.00	0.0%
4) Books and Supplies		4000-4999	332,468.39	437,468.39	422,383.85	437,468.39	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,130,125.00	1,188,071.00	749,616.73	1,188,071.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	83,943.00	0.00	83,943.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	461,085.73	408,139.73	141,525.11	408,139.73	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,649,415.55	11,802,216.61	6,020,870.37	11,802,216.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			291,250.45	405,123.39	644,915.81	405,123.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	104,347.00	374,000.00	0.00	374,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,347.00)	(374,000.00)	0.00	(374,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,903.45	31,123.39	644,915.81	31,123.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,665,447.76	1,665,447.76		1,665,447.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,665,447.76	1,665,447.76		1,665,447.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,665,447.76	1,665,447.76		1,665,447.76		
2) Ending Balance, June 30 (E + F1e)			1,852,351.21	1,696,571.15		1,696,571.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,500.00	1,500.00		1,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	577,569.50	617,794.85		617,794.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,273,281.71	1,077,276.30		1,077,276.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	348,000.00	348,000.00	255,183.00	348,000.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	121,350.00	121,350.00	61,575.00	121,350.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	50,000.00	50,000.00	26,691.89	50,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,144,913.00	9,144,913.00	5,172,936.17	9,144,913.00	0.00	0.0%
Unsecured Roll Taxes		8042	250,000.00	250,000.00	251,505.86	250,000.00	0.00	0.0%
Prior Years' Taxes		8043	2,500.00	2,500.00	3,055.71	2,500.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,916,763.00	9,916,763.00	5,770,947.63	9,916,763.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(32,000.00)	(32,000.00)	0.00	(32,000.00)	0.00	0.0%
Property Taxes Transfers		8097	39,065.00	39,065.00	24,380.00	39,065.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,923,828.00	9,923,828.00	5,795,327.63	9,923,828.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	94,782.00	94,782.00	0.00	94,782.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,479.00	10,479.00	7,757.00	10,479.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	60,000.00	72,871.00	19,260.00	72,871.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,000.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	239,062.00	414,508.00	54,740.00	414,508.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			411,323.00	592,640.00	81,757.00	592,640.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,085.00	20,085.00	20,190.00	20,085.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	122,385.00	122,385.00	46,574.57	122,385.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	854,108.00	939,465.00	380,230.00	939,465.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			996,578.00	1,081,935.00	446,994.57	1,081,935.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	65,144.00	65,144.00	35,580.20	65,144.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	43,019.00	95,000.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	4,046.17	21,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	120,000.00	120,000.00	49,735.61	120,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	307,793.00	307,793.00	209,326.00	307,793.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			608,937.00	608,937.00	341,706.98	608,937.00	0.00	0.0%
TOTAL, REVENUES			11,940,666.00	12,207,340.00	6,665,786.18	12,207,340.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,379,586.83	4,388,176.65	2,306,023.86	4,388,176.65	0.00	0.0%
Certificated Pupil Support Salaries		1200	194,163.08	194,163.08	97,204.37	194,163.08	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	517,363.00	517,363.00	293,851.74	517,363.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,091,112.91	5,099,702.73	2,697,079.97	5,099,702.73	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	773,257.20	773,257.20	344,762.43	773,257.20	0.00	0.0%
Classified Support Salaries		2200	325,639.82	325,639.82	198,496.61	325,639.82	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	161,858.00	161,858.00	92,096.53	161,858.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	507,034.47	507,034.47	276,515.54	507,034.47	0.00	0.0%
Other Classified Salaries		2900	42,744.99	42,744.99	57,847.90	42,744.99	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,810,534.48	1,810,534.48	969,719.01	1,810,534.48	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,452,083.34	1,453,536.74	457,499.27	1,453,536.74	0.00	0.0%
PERS		3201-3202	354,586.84	354,586.84	169,548.15	354,586.84	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	213,771.77	213,896.32	112,909.23	213,896.32	0.00	0.0%
Health and Welfare Benefits		3401-3402	580,185.00	580,185.00	232,812.76	580,185.00	0.00	0.0%
Unemployment Insurance		3501-3502	87,813.96	36,371.97	18,433.54	36,371.97	0.00	0.0%
Workers' Compensation		3601-3602	135,648.13	135,780.41	49,342.75	135,780.41	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,824,089.04	2,774,357.28	1,040,545.70	2,774,357.28	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	326,468.39	431,468.39	422,383.85	431,468.39	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			332,468.39	437,468.39	422,383.85	437,468.39	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	162,000.00	162,000.00	13,678.59	162,000.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	25,000.00	9,629.28	25,000.00	0.00	0.0%
Dues and Memberships		5300	19,350.00	19,350.00	1,476.20	19,350.00	0.00	0.0%
Insurance		5400-5450	58,000.00	58,000.00	71,501.00	58,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	191,600.00	216,100.00	141,866.98	216,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,445.00	29,445.00	15,063.34	29,445.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,048.00)	(16,048.00)	0.00	(16,048.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	634,778.00	668,224.00	483,450.79	668,224.00	0.00	0.0%
Communications		5900	26,000.00	26,000.00	12,950.55	26,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,130,125.00	1,188,071.00	749,616.73	1,188,071.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	83,943.00	0.00	83,943.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	83,943.00	0.00	83,943.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	193,976.00	193,976.00	6,547.21	193,976.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	84,051.73	84,051.73	42,865.73	84,051.73	0.00	0.0%
Other Debt Service - Principal		7439	183,058.00	130,112.00	92,112.17	130,112.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			461,085.73	408,139.73	141,525.11	408,139.73	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,649,415.55	11,802,216.61	6,020,870.37	11,802,216.61	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	54,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,347.00	374,000.00	0.00	374,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			104,347.00	374,000.00	0.00	374,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(104,347.00)	(374,000.00)	0.00	(374,000.00)	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,923,828.00	2.17%	10,139,507.00	1.85%	10,326,860.00
2. Federal Revenues	8100-8299	592,640.00	-18.40%	483,616.00	-14.47%	413,616.00
3. Other State Revenues	8300-8599	1,081,935.00	-30.43%	752,731.00	0.09%	753,372.00
4. Other Local Revenues	8600-8799	608,937.00	-10.64%	544,144.00	0.00%	544,144.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,207,340.00	-2.35%	11,919,998.00	0.99%	12,037,992.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,099,702.73		5,341,576.73
b. Step & Column Adjustment				241,874.00		233,621.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,099,702.73	4.74%	5,341,576.73	4.37%	5,575,197.73
2. Classified Salaries						
a. Base Salaries				1,810,534.48		1,855,426.48
b. Step & Column Adjustment				44,892.00		44,354.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,810,534.48	2.48%	1,855,426.48	2.39%	1,899,780.48
3. Employee Benefits	3000-3999	2,774,357.28	3.73%	2,877,750.00	2.25%	2,942,596.00
4. Books and Supplies	4000-4999	437,468.39	-57.71%	185,000.00	1.62%	188,000.00
5. Services and Other Operating Expenditures	5000-5999	1,188,071.00	5.21%	1,250,000.00	2.00%	1,275,000.00
6. Capital Outlay	6000-6999	83,943.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	408,139.73	-13.37%	353,576.00	0.14%	354,088.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	374,000.00	-97.33%	10,000.00	20.00%	12,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,176,216.61	-2.49%	11,873,329.21	3.14%	12,246,662.21
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		31,123.39		46,668.79		(208,670.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,665,447.76		1,696,571.15		1,743,239.94
2. Ending Fund Balance (Sum lines C and D1)		1,696,571.15		1,743,239.94		1,534,569.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	617,794.85		617,313.00		640,627.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,078,776.30		1,125,926.94		893,942.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,696,571.15		1,743,239.94		1,534,569.73

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,078,776.30		1,125,927.52		893,942.74
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(0.58)		(0.01)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,078,776.30		1,125,926.94		893,942.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.86%		9.48%		7.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		617.89		614.98		624.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,176,216.61		11,873,329.21		12,246,662.21
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		12,176,216.61		11,873,329.21		12,246,662.21
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		487,048.66		474,933.17		489,866.49
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		487,048.66		474,933.17		489,866.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,000.00	248,722.00	109,243.29	248,722.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,000.00	14,327.00	5,767.06	14,327.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,100.00	100.00	37.20	100.00	0.00	0.0%
5) TOTAL, REVENUES			107,100.00	263,149.00	115,047.55	263,149.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,305.00	121,305.00	52,843.33	121,305.00	0.00	0.0%
3) Employee Benefits		3000-3999	22,350.00	24,721.60	14,022.45	24,721.60	0.00	0.0%
4) Books and Supplies		4000-4999	37,000.00	102,000.00	57,356.86	102,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	2,000.00	404.00	2,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			159,155.00	250,026.60	124,626.64	250,026.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,055.00)	13,122.40	(9,579.09)	13,122.40		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	54,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			54,000.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,945.00	13,122.40	(9,579.09)	13,122.40		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,191.35	3,191.35		3,191.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,191.35	3,191.35		3,191.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,191.35	3,191.35		3,191.35		
2) Ending Balance, June 30 (E + F1e)			5,136.35	16,313.75		16,313.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,136.35	16,313.75		16,313.75		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	40,000.00	248,722.00	109,243.29	248,722.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			40,000.00	248,722.00	109,243.29	248,722.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,000.00	14,327.00	5,767.06	14,327.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,000.00	14,327.00	5,767.06	14,327.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	0.00	(1.95)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	39.15	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,100.00	100.00	37.20	100.00	0.00	0.0%
TOTAL, REVENUES			107,100.00	263,149.00	115,047.55	263,149.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	99,305.00	121,305.00	52,843.33	121,305.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,305.00	121,305.00	52,843.33	121,305.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,100.00	12,100.00	8,314.19	12,100.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,300.00	8,983.00	4,042.48	8,983.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,300.00	1,300.00	698.75	1,300.00	0.00	0.0%
Unemployment Insurance		3501-3502	50.00	320.60	264.22	320.60	0.00	0.0%
Workers' Compensation		3601-3602	1,600.00	2,018.00	702.81	2,018.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,350.00	24,721.60	14,022.45	24,721.60	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	7,000.00	12,401.33	7,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	35,000.00	95,000.00	44,955.53	95,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,000.00	102,000.00	57,356.86	102,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	2,000.00	404.00	2,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	2,000.00	404.00	2,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			159,155.00	250,026.60	124,626.64	250,026.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	54,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,000.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54,000.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,343.86	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,343.86	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	266,191.28	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	266,191.28	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(264,847.42)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,347.00	374,000.00	0.00	374,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,347.00	374,000.00	0.00	374,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,347.00	374,000.00	(264,847.42)	374,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,226,169.80	1,226,169.80		1,226,169.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,226,169.80	1,226,169.80		1,226,169.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,226,169.80	1,226,169.80		1,226,169.80		
2) Ending Balance, June 30 (E + F1e)			1,276,516.80	1,600,169.80		1,600,169.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,276,516.80	1,600,169.80		1,600,169.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,343.86	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,343.86	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,343.86	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	266,191.28	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	266,191.28	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	266,191.28	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	50,347.00	374,000.00	0.00	374,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,347.00	374,000.00	0.00	374,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,347.00	374,000.00	0.00	374,000.00		

CARDIFF ELEMENTARY

2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/11/22	JANUARY	68007	00700	A. Wilmot


District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
CHART BEGINNING BALANCE:				\$ 2,269,166	\$ 1,842,568	\$ 1,428,934	\$ 652,797	\$ 347,296	\$ 169,215	\$ 1,096,178	\$ 2,164,352	\$ 1,681,530	\$ 1,170,402	\$ 2,312,589	\$ 2,679,496	
LCFF SOURCES																
1.1	S	8011	LCFF	\$ 57,996	\$ 57,996	\$ 57,996	\$ 57,996	\$ -	\$ -	\$ 23,199	\$ 23,664	\$ 23,664	\$ 23,664	\$ 23,664	\$ (1,839)	\$ 348,000
1.2	S	8021-8046	Property Taxes	\$ 20,889	\$ 100,089	\$ 51,916	\$ 86,602	\$ 509,087	\$ 3,089,379	\$ 1,596,228	\$ 307,041	\$ 268,307	\$ 2,205,026	\$ 1,155,419	\$ 57,431	\$ 9,447,413
1.3	S	8012	EPA	\$ -	\$ -	\$ 30,788	\$ -	\$ -	\$ 30,787	\$ -	\$ -	\$ -	\$ 30,338	\$ -	\$ 29,438	\$ 121,350
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,560)	\$ (2,240)	\$ (2,240)	\$ (2,240)	\$ (2,240)	\$ (11,520)
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,766	\$ -	\$ -	\$ -	\$ 29,299	\$ 39,065
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES				\$ 78,885	\$ 158,085	\$ 140,700	\$ 144,598	\$ 509,087	\$ 3,120,166	\$ 1,619,427	\$ 328,145	\$ 329,834	\$ 2,226,450	\$ 1,176,843	\$ 112,088	\$ 9,944,308
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	\$ -	\$ -	\$ -	\$ 19,260	\$ -	\$ -	\$ -	\$ -	\$ 18,218	\$ -	\$ -	\$ 18,218	\$ 55,696
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	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.9	M	8290 3212	One-Time Funding ESSER II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.11	M	8290 3213&3214	One-Time Funding ESSER III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.12	M	8290 3216-3219	One-Time Funding ELO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8100-8299 TOTAL FEDERAL REVENUE				\$ -	\$ -	\$ -	\$ 19,260	\$ -	\$ -	\$ -	\$ -	\$ 18,218	\$ -	\$ -	\$ 18,218	\$ 55,696
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (105)	\$ 20,085
3.4	S	8560	Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,575	\$ -	\$ -	\$ 30,596	\$ -	\$ 30,596	\$ 107,767
3.5	O	8590 7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,373	\$ 538,373
NEW 3.6	S	8590 2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,202	\$ 6,202	\$ 6,202	\$ 6,202	\$ 6,202	\$ 31,012
3.7	A	Multiple	Other State	\$ -	\$ -	\$ -	\$ 20,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,103	\$ -	\$ 20,599	\$ 43,369
3.8	M	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.9	M	8590 7422	One-Time Funding IPI Grant	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.11	M	8590 7425&7426	One-Time Funding ELO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8300-8599 TOTAL OTHER STATE REVENUE				\$ -	\$ -	\$ -	\$ 20,667	\$ -	\$ 20,190	\$ 46,575	\$ 6,202	\$ 6,202	\$ 38,902	\$ 6,202	\$ 595,665	\$ 740,606
OTHER LOCAL REVENUE																
4.1	S	8792 SPED	PA Special Education - Pass Through	\$ 18,380	\$ 19,062	\$ 33,697	\$ 33,341	\$ 33,697	\$ 33,697	\$ 33,697	\$ 20,930	\$ 20,930	\$ 20,930	\$ 20,930	\$ 20,930	\$ 310,221
4.2	A	Multiple	Other Local	\$ -	\$ 45,683	\$ -	\$ 58,515	\$ -	\$ 18,708	\$ 9,474	\$ 11,012	\$ 7,701	\$ 17,384	\$ 40,812	\$ 64,658	\$ 273,947
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 18,380	\$ 64,745	\$ 33,697	\$ 91,856	\$ 33,697	\$ 52,405	\$ 43,171	\$ 31,942	\$ 28,631	\$ 38,314	\$ 61,742	\$ 85,587	\$ 584,168
OTHER FINANCING SOURCES																
5.1	A	8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8998 TOTAL REVENUE				\$ 97,265	\$ 222,830	\$ 174,397	\$ 276,381	\$ 542,784	\$ 3,192,762	\$ 1,709,173	\$ 366,289	\$ 382,885	\$ 2,303,666	\$ 1,244,787	\$ 811,559	\$ 11,324,777
SALARIES & BENEFITS																
6.1	A	1000-1999	Certificated	\$ 41,979	\$ 431,365	\$ 437,472	\$ 449,453	\$ 495,732	\$ 443,144	\$ 442,858	\$ 451,014	\$ 448,648	\$ 571,634	\$ 456,630	\$ 471,512	\$ 5,141,441
6.2	A	2000-2999	Classified	\$ 58,951	\$ 73,855	\$ 206,952	\$ 158,282	\$ 144,253	\$ 173,017	\$ 141,885	\$ 144,002	\$ 167,893	\$ 172,080	\$ 182,786	\$ 154,120	\$ 1,778,077
6.3	A	3000-3999	Benefits	\$ 31,359	\$ 139,108	\$ 180,593	\$ 169,490	\$ 177,008	\$ 170,156	\$ 169,049	\$ 155,524	\$ 152,762	\$ 189,492	\$ 160,699	\$ 158,020	\$ 1,853,262
6.4	O	3101-3112 7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,373	\$ 538,373
6.5	M	1000-3999	Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-3999 TOTAL SALARIES & BENEFITS				\$ 132,290	\$ 644,328	\$ 825,017	\$ 777,225	\$ 816,994	\$ 786,317	\$ 753,792	\$ 750,541	\$ 769,303	\$ 933,206	\$ 800,115	\$ 1,322,026	\$ 9,311,153
OTHER EXPENDITURES																
7.1	A	4000-4999	Supplies	\$ 86,580	\$ 89,306	\$ 21,728	\$ 27,104	\$ 14,416	\$ 164,262	\$ 18,988	\$ 6,103	\$ 14,953	\$ 16,681	\$ 9,264	\$ 17,105	\$ 486,489
7.2	A	5500-5599	Utilities	\$ 156	\$ 28,803	\$ 25,615	\$ 28,503	\$ 15,107	\$ 24,186	\$ 19,497	\$ 14,977	\$ 10,691	\$ 14,588	\$ 11,910	\$ 20,702	\$ 214,736
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 74,574	\$ 100,411	\$ 56,325	\$ 132,894	\$ 60,684	\$ 87,953	\$ 81,010	\$ 69,763	\$ 86,107	\$ 74,317	\$ 51,667	\$ 87,132	\$ 962,837
7.4	A	6000-6999	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 56,209	\$ -	\$ 791	\$ -	\$ -	\$ 80,521	\$ 4,004	\$ 7,728	\$ 12,959	\$ 122,687	\$ 4,925	\$ 91,470	\$ 381,294
7.7	M	4000-7999	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CARDIFF ELEMENTARY

2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/11/22	JANUARY	68007	00700	A. Wilmot

District's authorizing signature

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
	CHARTER BEGINNING BALANCE:	\$ 2,269,166	\$ 1,842,568	\$ 1,428,934	\$ 652,797	\$ 347,296	NEGATIVE END BAL - see detail below \$ 169,215	\$ 1,096,178	\$ 2,164,352	\$ 1,681,530	\$ 1,170,402	\$ 2,312,589	\$ 2,679,496	
4000-7998	TOTAL OTHER EXPENDITURES	\$ 217,519	\$ 218,519	\$ 104,460	\$ 188,500	\$ 90,207	\$ 356,922	\$ 123,500	\$ 98,571	\$ 124,710	\$ 228,273	\$ 77,766	\$ 216,409	\$ 2,045,355
1000-7998	TOTAL EXPENDITURES	\$ 349,809	\$ 862,848	\$ 929,477	\$ 965,725	\$ 907,200	\$ 1,143,239	\$ 877,292	\$ 849,112	\$ 894,013	\$ 1,161,479	\$ 877,881	\$ 1,538,435	\$ 11,356,508

CARDIFF ELEMENTARY

2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
2/11/22	JANUARY	68007	00700	A. Wilmot

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th
 BEGINNING BALANCE:	\$ 2,269,166	\$ 1,842,568	\$ 1,428,934	\$ 652,797	\$ 347,296	\$ 169,215	\$ 1,096,178	\$ 2,164,352	\$ 1,681,530	\$ 1,170,402	\$ 2,312,589	\$ 2,679,496	

ASSETS		Beginning Bal												Ending Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$ (10,976)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,976)
8.2	NP	9200-9299	Receivables	\$ (221,322)	\$ (58,028)	\$ (172,521)	\$ (19,888)	\$ 324,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (147,550)
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.)	\$ (210,661)	\$ 58,028	\$ 152,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9111-9499		TOTAL ASSETS (excluding cash 9110)		\$ (442,959)	\$ -	\$ (19,888)	\$ (19,888)	\$ 324,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (158,526)

CURRENT LIABILITIES		Beginning Bal												Ending Balance
9.1	NP	9500-9599	Payables	\$ 46,776	\$ (49,163)	\$ (1,603)	\$ 2,111	\$ (2,242)	\$ 5	\$ 25,220	\$ (25,270)	\$ -	\$ -	\$ (4,167)
9.2	NP	9650-9659	Unearned Revenue	\$ 33,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,882
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9500-9659		TOTAL CURRENT LIABILITIES		\$ 80,658	\$ (49,163)	\$ (1,603)	\$ 2,111	\$ (2,242)	\$ 5	\$ 25,220	\$ (25,270)	\$ -	\$ -	\$ 29,715

OTHER ACTIVITY		Beginning Bal												Ending Balance
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ (117,928)	\$ (39,309)	\$ (74,393)	\$ 106,461	\$ (17,870)	\$ 103,884	\$ (13,123)	\$ -	\$ -	\$ -	\$ (52,279)
10.4	NP	8999	Revenue Suspense	\$ 62,218	\$ 214,837	\$ 48,432	\$ (35,042)	\$ 196,352	\$ (279,425)	\$ 279,457	\$ -	\$ -	\$ -	\$ 486,830
10.5	NP	9910	Payroll Suspense	\$ (69,181)	\$ 72,346	\$ 22,680	\$ (9,544)	\$ 7,849	\$ (6,218)	\$ (4,770)	\$ -	\$ -	\$ -	\$ 13,162
10.6	NP	Multiple	Treasury Reconciling Items											\$ -
9111-9499		TOTAL OTHER ACTIVITY		\$ (124,891)	\$ 247,874	\$ (3,281)	\$ 61,876	\$ 186,330	\$ (181,759)	\$ 261,564	\$ -	\$ -	\$ -	\$ 447,713

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 876,548	\$ 462,914	\$ (313,223)	\$ (618,724)	\$ (796,805)	\$ 2,062,198	\$ 2,164,352	\$ 1,681,530	\$ 1,170,402	\$ 2,312,589	\$ 2,679,496	\$ 1,952,619	\$ 1,590,318
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