

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

**REGULAR MEETING OF THE GOVERNING BOARD
AGENDA
TUESDAY, FEBRUARY 9, 2021 • 5:00 PM • PUBLIC MEETING**

The Governor of California has declared a State of Emergency to exist in California as a result of the threat of COVID-19 (aka "Coronavirus"). The Governor issued Executive Order N-25-20, which directs Californians to follow public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference/video calls while still satisfying state transparency requirements.

TO ACCESS THE FEBRUARY 9, 2021 GOVERNING BOARD OF TRUSTEES REGULAR MEETING:

The public's health and well-being are the top priority for the Cardiff School District Governing Board of Trustees and you are urged to take all appropriate health and safety precautions. As such, the February 9, 2021, Regular Meeting of the Governing Board of Trustees will be available through telephonic/video means.

Please click the link below to join the webinar:

<https://zoom.us/j/98506672449?pwd=bm5hN21wMGJPbDFmOU8rOEd2aIBNUT09>

Passcode: 287403

Or iPhone one-tap :

*US: +16699009128,,98506672449#,,, *287403# or +13462487799,,98506672449#,,, *287403#*

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 9128 or +1 346 248 7799 or +1 253 215 8782 or +1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656

Webinar ID: 985 0667 2449

Passcode: 287403

International numbers available: <https://zoom.us/u/aengj0t81p>

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

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 the Request to Provide Public Input Form (see link below). When the Board President invites you to speak, the moderator will unmute your device. Please state your name for the record. In the interest of time and order, each speaker is allotted a maximum of three (3) minutes. When your speaking time expires you will be prompted with a 15-second warning, after which the moderator will mute your device. The [Request to Provide Public Input Form](#) will be available one hour prior to the meeting, beginning at 4:00pm, Tuesday, February 9, 2021, in order to give the public an opportunity to complete a request to speak. If you are unable to access the live link to the form at 4:00pm on February 9, please email Emily Horta at:

emily.horta@cardiffschools.com

If reasonable accommodations are needed to access the meeting based on disability or other reasons, please contact emily.horta@cardiffschools.com or 760-632-5890 x101 at least twelve (12) hours in advance of the meeting to make arrangements for such reasonable accommodations. 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](#).

I. ORGANIZATIONAL ITEMS

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
 - Ms. Siena Randall, President
 - Ms. Nancy Orr, Clerk
 - Mr. Dave Clark, Member
 - Ms. Rhea Stewart, Member
 - Mr. Mark Whitehouse, Member
 - Ms. Jill Vinson, Superintendent
- D. Approve Agenda for February 9, 2021

All items are action unless labeled information.
- E. Approve [Minutes](#) from the Regular Meeting of January 14, 2021

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. 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 for January 2021](#)
 - 2. Commercial Warrants #14-739351 to #14-745850; \$290,418.02
 - 3. Payroll Warrants, January 2021, \$699,669.03
- B. Approve [Enrollment Report as of February 5, 2021](#)
- C. Approve [Annual Comprehensive Safety Plan](#) Update
- D. Approve [Nonpublic Agencies Master County Contract between the Cardiff School District and Cortica Behavioral Healthcare, Inc.](#)
- E. Approve the [COVID-19 Related Amendment](#) to 2020-21 Nonpublic School Master Contracts
- F. Removal of Items from Consent Calendar
- G. Approve Consent Calendar

IV. GENERAL FUNCTIONS

- A. COVID-19 Reopening Update 2020-21 (**Information**)
- B. Approve [COVID-19 Prevention Program](#)
- C. Approve [COVID-19 School Guidance Checklist](#) and [Supporting Documentation](#)
- D. Approve [CSBA Policy Updates](#)
- E. Review [2021 Board Governance Protocols](#)

V. BUSINESS AND FINANCE

- A. Review and Approve [Annual Audit Ending June 30, 2020](#)

VI. PERSONNEL

- A. Approve the 100% Unpaid Leave Request for Classified Employee #325405, Effective February 22, 2021 through June 11, 2021

VII. FACILITIES

- A. Bond Program Manager Update (**Information**)

VIII. FUTURE AGENDA ITEMS

IX. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- A. Conference with Legal Counsel Regarding Anticipated Litigation- Government Code 54956.9
- B. Conference with Legal Counsel Regarding Existing Litigation Government Code section 54956.9(d)(1): Special Education Dispute, OAH Case No. 2020120707
- C. Conference with the District's Labor Negotiator, Jill Vinson, Regarding Negotiations with the Cardiff Elementary Teachers Association– Government Code Section 54957.6

X. REPORT FROM CLOSED SESSION (If applicable)

XI. ADJOURNMENT OF MEETING

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

MINUTES
REGULAR BOARD MEETING, JANUARY 14, 2021

The Regular Meeting of the Governing Board of the Cardiff School District was held on Thursday, January 14, 2021, remotely via teleconference. President Randall called the meeting to order at 5:00 p.m. and led the Trustees and visitors in the Pledge of Allegiance.

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

Members Absent: 0

Administrators

Present: Vinson, Parker, Scheftner

The agenda for the January 14, 2021, Regular Board meeting, was approved as presented.

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

The minutes from the Regular/Organizational Board Meeting of December 15, 2020, were approved as written.

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

Hearing Session

- Trish d'Entremont reported on behalf of CETA and thanked the District and Board for the additional equipment purchases that add to the safety measures in place for the staff and students.
- Principal Janelle Scheftner advised the Board that ELPAC testing will begin next week.
- The Cardiff SEA held their monthly meeting last night, via Zoom. \$12,500 in donations was received through the generosity of District families on Giving Tuesday and a request

for donations at the end of the calendar year. Fundraising options such as another merchandise sale, online auction and the “Tiles Project” were discussed.

- Principal Julie Parker was happy to announce that they welcomed second grade back to the Cardiff School campus on January 4, 2021. Ms. Parker thanked everyone involved for making this moment come to fruition.
- Principal Janelle Scheftner shared that since the second grade returned to Cardiff School, Ada has made good use of the space for small group instruction. Ms. Scheftner announced that the playground has been refurbished and the P.E. teachers put together individual bags of play equipment for each cohort. Looking ahead, Kindness Week begins on January 25, 2021.
- Superintendent Vinson informed the Board that the ICOC met last month and nominated Shad Thielman and Ashok Swaminathan to lead the committee as co-chairs. Rhea Stewart will continue supporting the ICOC as a Board member attendee. The final Measure GG Bond dollars were expended as of December 2020 and the committee will sunset in June 2021 after their 2020 annual report is completed. Ms. Vinson informed the Board that the committee members agreed to extend their volunteer obligation through June 2021 and will celebrate the completion of the project with a final walkthrough of the campus.
- Superintendent Vinson thanked Principal Janlle Scheftner and the Ada Harris staff for accommodating Cardiff students and meeting the needs of the District while construction of the classrooms at Cardiff were being completed. Ms. Vinson recognized the time and dedication Principal Julie Parker and the Cardiff School teachers spent at school over the Winter Break, to ensure a smooth transition when the students returned. Superintendent Vinson also shared her appreciation for Craig Leach and his leadership with the digital citizenship program, earning the District recognition as a Common Sense Certified District. In addition, Ms. Vinson thanked Craig for facilitating the installation of the new video camera security system at Cardiff, as well as the updates to the security cameras at Ada Harris.

The Consent Calendar was approved as presented.

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

A COVID-19 informational update was provided to the Board. Upon the return from Winter Break, there has been one active case at Ada Harris and four active cases at Cardiff. Several cohorts were required to quarantine. One Cardiff School case was a presumed transmission within a cohort. This has been the first and only instance of transmission in the District, which has been open since last July with a small summer extended day program. The District has been successfully operating in-person, in a hybrid model, since August and this can be

attributed to the fact that we are following our protocols with fidelity. Ms. Vinson expressed her appreciation for the parents, teachers and support staff that are taking the appropriate precautions and following the procedures if they don't feel well or have gathered or traveled. Discussions have begun about the next phase of increasing in-person learning. Classes are currently on target with curriculum pacing and student learning, and teachers are attributing the success to an increase in more concentrated time within a small group setting. An increased return will require the facilities to serve lunch on both campuses. When the District pivots to more in-person instructional time, the schedule changes need to be sustainable. Ms. Vinson will bring an update to the February Board meeting for discussion. The surveillance testing site dedicated to school personnel, located at the Del Mar Fairgrounds, has been closed. Courtney Jasper is currently researching other viable testing options for our District. Vaccinations are on the horizon for educators and are expected to start as early as February.

The Board approved the proposed increase to the substitute teacher rates and the proposed District contribution to the daily substitute rates for those on extended sick leave, effective January 4, 2021 through June 11, 2021.

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

Courtney Jasper provided a budget update to the Board. The recently released budget included a 3.84% combined 2-year COLA increase and additional funding allocated to special education and child nutrition. An In-person instruction proposal from the State was introduced as a grant to help incentivize school districts to reopen. Ms. Jasper is reviewing the details associated with this proposal and how the parameters could affect the District.

The 50% unpaid leave request for classified employee #600438, effective January 21, 2021 through June 11, 2021, was approved.

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

Bond Program Manager Randy Peterson informed the Board that the Winter Break project, which included the removal of the portables, was complete. The landscape areas, food/hardcourt areas and sidewalks are still under construction and securely fenced off from the active school campus. The projected completion date of late March 2021 remains on schedule at this time.

A third term of service for the Independent Citizens Oversight Committee members, whose second term has concluded, was approved.

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

The second amendment to the professional services agreement for Bond Program Management Services for Measure GG, was approved.

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

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:54 p.m. The meeting was reconvened at 7:25 p.m. President Randall reported that no action was taken during the closed session.

There being no other business to come before the Board, the meeting was adjourned at 7:26 p.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

JANUARY 2021 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Inv Amount
INSTRUCTIONAL SUPPLIES										
	1/4/21	JILL CANDELARIA	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 83.68
3440	1/4/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 70.45
3436	1/4/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 213.72
3423	1/4/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 71.91
3456	1/7/21	BSN SPORTS INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 165.50
3379	1/7/21	FOLLETT SCHOOL SOLUTIONS, INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 504.68
3453	1/7/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 344.80
	1/11/21	ANDREA MURPHY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 16.50
3441	1/11/21	HOUGHTON MIFFLIN HARCOURT PUBLISHING	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 423.14
3457	1/14/21	CANNON SPORTS, INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 526.16
	1/14/21	TIFFANY GLASS EVERETT	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 53.88
3379	1/19/21	FOLLETT SCHOOL SOLUTIONS, INC.	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 32.47
3474	1/21/21	CANNON SPORTS, INC.	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 113.78
3470	1/21/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 424.91
3446	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 158.11
3463	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 209.36
3465	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 52.42
3464	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 377.07
3460	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 252.60
3459	1/21/21	SYNCB/AMAZON	0100	6500000	5760	3120	4300000	000	SPED instructional Supplies	\$ 29.08
3455	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 221.87
3442	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 13.99
3439	1/21/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 177.66
3478	1/28/21	CURRICULUM ASSOCIATES	0100	6500000	5760	3120	4300000	000	SPED instructional Supplies	\$ 52.54
3430	1/7/21	RASIX COMPUTER CENTER, INC.	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 5,651.32
3469	1/19/21	APPLE INC.	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 160.55
3462	1/21/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 363.48
3407	1/21/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300005	222	Technology Supplies	\$ 296.82
3458	1/21/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	111	Library Supplies	\$ 356.72
	1/21/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300111	111	Instructional Supplies	\$ 91.69
	1/21/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300111	222	Annual Subscription	\$ 149.99
										\$ 11,660.85

NON-INSTRUCTIONAL SUPPLIES

3444	1/4/21	RANCHO JANITORIAL SUPPLIES	0100	3220000	0000	3140	4300000	000	Health Supplies	\$ 355.58
3208	1/7/21	HOME DEPOT CREDIT SERVICES	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	\$ 842.27
3420	1/7/21	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 453.35
3137	1/7/21	SCHOOL SPECIALTY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 149.34
	1/7/21	SITEONE LANDSCAPE SUPPLY LLC	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	\$ 1,028.31
3454	1/7/21	SOUTHWEST SCHOOL &	0100	3220000	0000	8200	4300000	000	Health Supplies	\$ 18,586.23
3218	1/7/21	WEX BANK	0100	8150000	0000	8110	4300000	000	Automotive Supplies	\$ 112.43
3212	1/14/21	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	222	Services for December	\$ 101.28
3212	1/14/21	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	111	Services for December	\$ 40.93
3212	1/14/21	READY REFRESH BY NESTLE	0100	0000000	0000	7200	4300000	000	Services for December	\$ 40.93
	1/21/21	DOCUMENT TRACKING SERVICES	0100	0000000	0000	7200	4300000	000	Annual Contract	\$ 395.00
	1/21/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 140.00
	1/21/21	PITNEY BOWES, INC	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 52.19
3448	1/21/21	SYNCB/AMAZON	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 33.34
3451	1/21/21	SYNCB/AMAZON	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 91.55
3435	1/21/21	SYNCB/AMAZON	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 376.60
3432	1/21/21	SYNCB/AMAZON	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 84.00
3353	1/25/21	KOMPAN, INC.	0100	8150000	0000	8110	4300000	000	Playground Supplies & Repairs	\$ 18,418.15
3218	1/28/21	WEX BANK	0100	8150000	0000	8110	4300000	000	Automotive Supplies	\$ 157.14
										\$ 41,458.62

4000 (SUPPLIES) TOTALS: BALANCE: 326,411 ACCUMULATED BALANCE: 280,620 REMAINING BALANCE: 45,791

UTILITIES

3211	1/19/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for December	\$ 634.65
3211	1/19/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for December	\$ 6,359.85
3211	1/19/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for December	\$ 18.46
3211	1/19/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for December	\$ 100.01
3211	1/21/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for December	\$ 2,953.78
3213	1/7/21	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for December	\$ 548.98
3213	1/7/21	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for December	\$ 548.98
3210	1/14/21	SAN DIEGO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for December	\$ 1,236.53
	1/7/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 385.90
	1/7/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 139.49
	1/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 729.32
	1/14/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	\$ 42.60

5000 (SERVICES) TOTALS: BALANCE: 989,003 ACCUMULATED BALANCE: 457,784 REMAINING BALANCE: 531,219

CARDIFF				ADA HARRIS			
K	Glass	18		3	Doui/Stuart	24	
K	McNamara	19		3	Perez	24	
K	Milliken	19		3	Murray	25	
K	Sallans	17		3	Switzler	25	
K	Stone	18		3	Trees (CVA)	9	
K	Van Lear (CVA)	7					
			TOT K	98			TOT 3 107
1	Easson	19		4	Brice	18	
1	Kavan	17		4	Green	20	
1	Miller	21		4	Mihaly	20	
1	Rector	18		4	Price	22	
1	Reinoso (CVA)	6		4	Trees (CVA)	3	
			TOT 1	81			TOT 4 83
2	Boyesen	18		5	d'Entremont	22	
2	Payte	20		5	Ensberg	20	
2	Redding	19		5	Heyer	20	
2	Pacetti/Paz	21		5	Yant	22	
2	Trees (CVA)	3		5	Trees (CVA)	3	
			TOT 2	81			TOT 6 87
	Wilson	0	TOT	0	6 Jewell	23	
					6 Nguyen	22	
	Subtotal	260			6 Therriault	19	
					6 Tiersma	19	
					6 Trees (CVA)	4	
							TOT 6 87
					Velit	7	TOT 7
					Subtotal	371	
	DISTRICT TOTAL		631				

Comprehensive School Safety Plan 2020-21

Cardiff School District

Jill Vinson, Superintendent
jill.vinson@cardiffschools.com
760-632-5890

This document is available for public inspection during regular business hours at
1888 Montgomery Ave., Cardiff, CA 92007

NOTE: Tactical information is excluded from the public inspection document. A "Public Inspection Log" will be used to record the name, address, phone number and method used for verifying the identity of all individuals requesting to inspect this plan. This document is not available for inspection on the internet.

Cardiff School District
Cardiff-By-The-Sea, California 92007
February 9, 2021

ITEM: APPROVE NONPUBLIC AGENCIES MASTER COUNTY CONTRACT
BETWEEN THE CARDIFF SCHOOL DISTRICT AND CORTICA
BEHAVIORAL HEALTHCARE, INC.

BACKGROUND

California Government Code Section 53060 authorizes school districts “to contract with...any persons or agencies for the furnishing of special services... if such persons or agencies are specially trained and experienced and competent to perform the special services required...”

Part of the process of paying a nonpublic agency requires an agreement signed between the school district and the consultant.

CURRENT CONSIDERATIONS

Special education students have IEPs that may mandate special services. The Cardiff School District has contracted with Cortica Behavioral Healthcare, Inc., for specialized behavioral intervention services. The total amount for the 2020-21 school year will not exceed three thousand dollars (\$3000).

FINANCIAL IMPLICATIONS

This amount will be paid from the General Fund.

RECOMMENDATION

It is respectfully recommended that the Board approve the services for Cortica Behavioral Healthcare Inc., for the remainder of the 2021-20 school year.

Cardiff School District
Cardiff-By-The-Sea, California 92007
February 9, 2021

ITEM: APPROVE COVID-19 RELATED AMENDMENT TO 2020-2021
NONPUBLIC SCHOOL MASTER CONTRACTS

BACKGROUND

The passing of SB 98 added additional requirements as it pertains to the provision of special education and related services to students with exceptional needs. To ensure NPSs remain compliant with these new requirements for the 2020-2021 school year, a Master Contract Amendment was created. Defined within the amendment are the NPS responsibilities as it pertains to SB 98 to include the development of a Distance Learning Plan, ensuring internet accessibility to students, provision of daily live interaction with teachers and peers, and written procedures for the purpose of monitoring student attendance and engagement.

CURRENT CONSIDERATIONS

Approve the COVID-19 Related Amendment to be included with the NPS master contracts for the 2020-21 school year, as a requirement of SB 98.

FINANCIAL IMPLICATIONS

None.

RECOMMENDATION

It is respectfully recommended that the Board approve the COVID-19 Related Amendment to be added to NPS master contracts with the Cardiff School District, for the 2020-21 school year.

COVID-19 Prevention Program (CPP) for Cardiff School District

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: February 1, 2021

Authority and Responsibility

The superintendent of Cardiff School District has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the **Appendix A: Identification of COVID-19 Hazards** form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the **Appendix B: COVID-19 Inspections form** as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee Participation

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by notifying the site principal of an identified hazard so that they can respond to the concern.

Employee Screening

We screen our employees through symptom screening, temperature check (via non-contact thermometer), and use of hand sanitizer at secure entrances upon arrival to campus. Any individual with a temperature $\geq 100^{\circ}\text{F}$ is sent home immediately and may not return until criteria is met to return.

Symptom screening includes the following questions:

- *Do you have a new cough, nasal congestion, or runny nose?*
- *Are you experiencing shortness of breath or difficulty breathing?*
- *Are you having new muscle pain or fatigue?*
- *Do you have a headache (that is not normal for you)?*
- *Do you have a sore throat?*
- *Do you have a temperature 100°F or higher?*
- *Are you experiencing chills?*
- *Are you experiencing a new loss of taste or smell?*
- *Are you experiencing nausea, vomiting or diarrhea?*

- *Are you experiencing poor feeding or loss of appetite?*
- *Have you been exposed to anyone who has been tested positive for COVID-19 in the last 2 weeks?*

Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented on the Appendix B: COVID-19 Inspections form, and corrected in a timely manner based on the severity of the hazards, by reporting to the site administrator. The site administrator is responsible for rectifying the concern and/or referring it to the appropriate department leader.

Control of COVID-19 Hazards

Physical Distancing

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

All sites having instituted procedures to minimize mixing, implemented physical distancing, and maximize space and physical barriers in the following settings:

- During staff and student arrival/symptom screening
- Before instruction begins
- Altered classroom layouts to maximize space and barrier between students. Student chairs are at minimum 4-ft apart, but ideally 6-ft apart
- Extended Day spaces
- Altered office, reception area, and all other common space layouts for 6-ft. physical distancing
- While eating
- During recess
- While students and staff leaving campus

All sites having posted signs in meeting rooms limiting the capacity and layout for 6-ft. physical distancing or maximum space/barriers between individuals

- Placed signs and/or markers to assist with 6-ft. physical distancing:
- “Stand here” markers where students or staff are required to assemble or wait in line
- “One way” markers to establish single direction flow in hallways
- At restrooms to:
 - Limit the number of students using it at one time
 - Indicate where to wait in line

All sites having implemented procedures to support 6-ft physical distancing for staff and student as they enter, exit and move throughout the day, including:

- Altering offices, reception area, and all other common space for physical distancing.
- Several entry and exit points for all staff and students.
- Cohorts of students will be assigned a timeframe for arrival and departure from an assigned point.
- Parents are encouraged to remain in their vehicles and drop off children at the designated drop off zones.
- Parents that need to escort younger children to their screening and during pickup will be required to wear a mask.
- Posting signs in meeting rooms limiting the capacity and layout for physical distancing.
- Break times are staggered to avoid congestion.
- Placing signs and/or markers to assist with physical distancing, including:
 - Markers where students or staff are required to assemble or wait in line
 - Markers to establish single direction flow in hallways
 - At restrooms to:
 - Limit the number of students using it at one time
 - Indicate where to wait in line

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.

Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, and when outdoors and less than six feet away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department.

All staff and students will utilize face coverings as indicated by recommendations from the California Department of Public Health.

Face coverings must be worn by students and staff:

- While waiting to enter the school campus
- While on school grounds (except when physically distanced eating or drinking)
- While leaving school
- When participating in sports even with heavy exertion indoors or outdoors

Types of face coverings allowed include:

Washable Cloth Face Coverings are appropriate for all situations and should:

- Fit snugly but comfortably against the side of the face
- Be secured with ties or ear loops
- Include multiple layers of fabric
- Allow for breathing without restriction
- Be able to be laundered and machine dried without damage or change to the shape

Disposable Face Coverings:

- Are provided to employees, students, staff, and visitors when they forget to bring a washable face covering.

Face Shields

- A reusable face shield with a drape may be used in place of a washable cloth face covering in limited situations where a face covering cannot be used for pedagogical or developmental reasons (i.e. communicating or assisting young children or those with special needs).

Per the CDC, masks with exhalation valves or vents should NOT be worn to help prevent the person wearing the mask from spreading COVID-19 to others

Responses for failing to wear a cloth face covering include:

- Providing disposable face covering
- Exclusion from campus

All students are required to wear face coverings unless exempt. If students are exempt from wearing a face covering, they must provide a note from their physician, and will be asked to wear a face shield with a drape on the bottom. If a student refuses to wear a face covering due to behavioral issues, teachers/staff will work closely with parents/guardians to develop a plan that will help the student adjust to wearing a face covering. For safety reasons, any student who continually refuses to wear a face covering will be sent home. Individuals who cannot or chose not to use a plastic face shield and drape will be given the option of distance learning.

The following are exceptions to the use of face coverings in our workplace:

- Individuals who:
 - are younger than 2 years old

- have trouble breathing
- are unconscious or incapacitated
- are unable to remove the face covering without assistance
- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.

Testing Cadences

Cardiff School District implements symptom and response testing for staff and students. Those who have been instructed to test based on symptoms or exposure are asked to isolate and/or quarantine.

In addition, we implement bimonthly asymptomatic testing for staff members. We are consulting with our county partners to establish protocols for additional surveillance testing.

Cardiff School District will also test staff when there are multiple COVID-19 cases or major outbreaks based on Cal/OSHA requirements:

- All exposed employees shall be tested immediately and once per week thereafter when three or more COVID-19 cases in an exposed workplace within a 14-day period.
- If there are twenty or more COVID-19 cases in an exposed workplace within a 30-day period, then all exposed employees will be tested twice per week, or more frequently if recommended by the San Diego County Department of Health

Engineering Controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals:

- Limit the number of individuals in the given situation
- Limit the amount of time individual participants are allowed
- Increasing the pillars of protection (i.e. plexiglass barriers and face shields)
- Ensure that face coverings are worn at all times
- Ensure that the space is well ventilated
- Ensure that signage and other signals (i.e. markings on ground) are visible

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- Encouraging open windows and doors
- Using the maximum filtration supported by our HVAC systems, including MERV- 11 filters in our pre-existing buildings and MERV-13 filters in all new buildings. Filters are replaced district-wide on a quarterly basis.
- Using HEPA air purifiers in all classroom spaces

Cleaning and Disinfecting

We implement the following cleaning and disinfection measures for frequently touched surfaces:

Custodial staff measures

- Each site's custodial staff has the appropriate tools, equipment and training to provide enhanced disinfecting at all schools and district facilities,
- Each site has Identified and stocked cleaning products using the following guidelines:

- Cleaning products should be from the Environmental Protection Agency (EPA)-approved list “N” approved for use against COVID-19
- Following product instructions for use
- Using disinfectants labeled to be effective against emerging viral pathogens, following label directions for appropriate dilution rates and contact times.
- Providing employees training on manufacturer’s directions, on Cal/OSHA requirements for safe use and as required by the Healthy Schools Act, as applicable.
- Established a cleaning and disinfecting schedule in order to avoid both under- and over-use of cleaning products.
- Custodial staff has the proper protective equipment as required by the product instructions
- Each site has all products kept out of children’s reach and stored in a space with restricted access
- Areas used by any staff or student with temperature or symptoms will be closed off areas and not used before cleaning and disinfection.
- To reduce risk of exposure, custodial staff will wait as long as feasible before cleaning and disinfecting

General Staff Measures

- Staff at each site will continue cleaning of high touch areas and surfaces in individuals' work areas throughout the day, including:
 - Tables in classrooms and other common areas
 - Chairs in classrooms and other common areas
 - Doorknobs
 - Teacher area/space
 - iPads/electronic devices

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- Closing off areas used by any sick person and do not use room before cleaning/disinfecting:
- To reduce risk of exposure, wait as long as practicable before cleaning/disinfecting
- Ensuring a safe and correct application of disinfectants using PPE and ventilation recommended for cleaning
- Keeping disinfecting product from students

Shared Tools, Equipment and Personal Protective Equipment (PPE)

PPE must not be shared, e.g., gloves, goggles and face shields.

Items that employees come in regular physical contact with, such as phones, headsets, desks, keyboards, writing materials, instruments and tools must also not be shared, to the extent feasible. Where there must be sharing, the items will be disinfected between uses by the last individual who used the item, and recommended disinfection by the next person to use. A cleaning/sanitizing crew will clean all classrooms and shared spaces midday while the District is operating in the AM/PM hybrid model.

Sharing of the District vehicle will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.

Hand Sanitizing

In order to implement effective hand sanitizing procedures, we:

- All staff and students are provided with hand sanitizer upon entry into the school.
- Hand sanitizer contains at least 60% alcohol, and no methyl alcohol
- Stock soap, paper towels, hand sanitizer and wipes for each stable group/classroom and make them visible and well identified
- Signage in classrooms and offices remind students and staff on proper hand sanitizing procedures, including washing hands for at least 20 seconds.
- Regular hand washing is encouraged.

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

Investigating and Responding to COVID-19 Cases

Steps to Complete for Positive Cases

- District nurse/site principal calls COVID positive individual or parent/guardian to gather necessary information. This will be accomplished by using the **Appendix C: Investigating COVID-19 Cases form**. Positive individual is instructed to isolate and household members are instructed to quarantine and test. Follow up written communication is also provided.
- District nurse, site principal and superintendent confer, consult public health as needed, commence site contact tracing, and begin notification process.
- Sites make necessary calls to all close contacts regarding quarantine and testing protocols.
- Site principal/district nurse notify public health with required information regarding the positive case and close contacts.
- Site principal/extended day director provide student close contacts with written notification regarding quarantine and testing protocols.
- District office provides a letter to the COVID-19 positive staff member or consultant regarding quarantine protocols and available leave options, as applicable.
- Superintendent sends letter(s) to identified staff or consultant close contact(s) regarding quarantine and testing protocols as well as leave options, as available, and notifies the bargaining unit president.
- Site principal sends out the staff notification of a COVID-19 positive case letter to all employees at the site.
- Site principal sends out the parent/guardian notification of a COVID-19 positive case letter to all families at the site.
- Site principal contacts custodial staff regarding cleaning of affected area(s)
- District nurse/site principal maintains a record of positive cases and exposures for monitoring.
- District office adds the positive case to the COVID-19 Dashboard, monitors and removes it after 10 days.
- District nurse, site principal and superintendent confer with public health to determine if the case is epidemiologically-linked. Three or more epidemiologically-linked cases at the school site is considered an outbreak. If so, follow necessary OSHA testing requirements for exposed workplace.
- District nurse/site principal to report an increase in cases, hospitalizations, and/or an outbreak-associated death to the Epidemiology School Response Team.

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- Employees should report COVID-19 symptoms and possible hazards to their site administrator.
- Employees can report symptoms and hazards without fear of reprisal.
- Our procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- Where testing is not required, how employees can access COVID-19 testing.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.
- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures.

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.
- **Appendix D: COVID-19 Training Roster** will be used to document this training.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work related. This will be accomplished by providing employees at the time of exclusion with information on processes and available support.

Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the **Appendix C: Investigating COVID-19 Cases** form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least 10 days have passed since COVID-19 symptoms first appeared.
- COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will not be required for an employee to return to work.
- If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.

If Multiple COVID-19 Infections are Identified

This section of CPP is only applicable if a workplace is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in the workplace within a 14-day period and will stay in effect until there are no new COVID-19 cases detected in the workplace for a 14-day period.

CDPH defines a school outbreak as “3 or more confirmed or probable cases of staff or students occurring within a 14-day period who are epidemiologically linked in the school, are from different households and are not contacts of each other in any other investigation cases (e.g., transmission likely occurred in the school setting.)”

COVID-19 Testing

We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.

COVID-19 testing consists of the following:

- All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
- After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
- We will provide additional testing when deemed necessary by Cal/OSHA.

Exclusion of COVID-19 Cases

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria** requirements, and local health officer orders if applicable.

Investigation of Workplace COVID-19 Illness

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 Investigation, Review and Hazard Correction

In addition to our **CPP Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards**, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

Investigation of new or unabated COVID-19 hazards including:

- Our leave policies and practices and whether employees are discouraged from remaining home when sick.
- Our COVID-19 testing policies.
- Insufficient outdoor air.
- Insufficient air filtration.
- Lack of physical distancing.
- Updating the review:
 - Every thirty days that the outbreak continues.
 - In response to new information or to new or previously unrecognized COVID-19 hazards.
 - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review.

We will consider:

- Moving indoor tasks outdoors or having them performed remotely.
- Increasing outdoor air supply when work is done indoors.
- Improving air filtration.
- Increasing physical distancing as much as possible.
- Respiratory protection.

Notifications to the Local Health Department

- Immediately, but no longer than 24 hours after learning of any COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and North American Industry Classification System code of the workplace of the COVID-19 case, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

If a Major COVID-19 Outbreak Occurs

This section of CPP is applicable only if a workplace experiences 20 or more COVID-19 cases within a 30-day period, and will stay in effect until there are no new COVID-19 cases detected in the workplace for a 14-day period.

COVID-19 Testing

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

Exclusion of COVID-19 Cases

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria**, and any relevant local health department orders.

Investigation of Workplace COVID-19 Illnesses

We will comply with the requirements of our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 Hazard Correction

In addition to the requirements of our CPP **Correction of COVID-19 Hazards**, we will take the following actions:

- We will evaluate whether additional High Efficiency Particulate Air (HEPA) filtration units, or other air cleaning systems would reduce the risk of transmission and implement their use to the degree feasible.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected.
- We will implement any other control measures deemed necessary by Cal/OSHA.

COVID-19 Prevention in Employer-Provided Transportation

Assignment of Transportation

Employees who do not share the same household or work crew will be transported in the same vehicle only when no other transportation alternatives are possible.

Physical Distancing and Face Coverings

We will ensure that the:

- Physical distancing and face covering requirements of our CPP **Physical Distancing and Face Coverings** are followed for employees waiting for transportation.
- Vehicle operator and any passengers are separated by at least three feet in all directions during the operation of the vehicle, regardless of the vehicle's normal capacity. Vehicle operator and any passengers are provided and wear a face covering in the vehicle as required by our CPP **Face Coverings**.

Screening

We will develop, implement, and maintain effective procedures for screening and excluding drivers and riders with COVID-19 symptoms prior to boarding shared transportation.

Cleaning and Disinfecting

We will ensure that:

- All high-contact surfaces (door handles, seatbelt buckles, armrests, etc.) used by passengers are cleaned and disinfected before each trip.
- All high-contact surfaces used by drivers, such as the steering wheel, armrests, seatbelt buckles, door handles and shifter, are cleaned and disinfected between different drivers.
- We provide sanitizing materials, training on how to use them properly, and ensure they are kept in adequate supply.

Ventilation

We will ensure that vehicle windows are kept open, and the ventilation system set to maximize outdoor air

and not set to recirculate air. Windows do not have to be kept open if one or more of the following conditions exist:

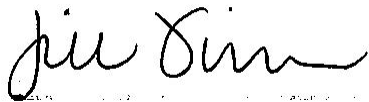
- The vehicle has functioning air conditioning in use and the outside temperature is greater than 90 degrees Fahrenheit.
- The vehicle has functioning heating in use and the outside temperature is less than 60 degrees Fahrenheit.
- Protection is needed from weather conditions, such as rain or snow.
- The vehicle has a cabin air filter in use and the U.S. EPA Air Quality Index for any pollutant is greater than 100.

Hand Hygiene

We will provide hand sanitizer in each vehicle and ensure that all drivers and riders sanitize their hands before entering and exiting the vehicle. Hand sanitizers with methyl alcohol are prohibited.

Notifications to the Local Health Department

We will comply with the requirements of our **Multiple COVID-19 Infections** and **COVID-19 Outbreaks-Notifications to the Local Health Department**.



Jill Vinson
Superintendent of Cardiff School District
February 1, 2021

Appendix A: Identification of COVID-19 Hazards

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, customers or clients, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

Person conducting the evaluation:

Date:

Name(s) of employee and authorized employee representative that participated:

[illegible]

Appendix B: COVID-19 Inspections

Date:

Name of person conducting the inspection:

Work location evaluated:

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
Engineering			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
Administrative			
Physical distancing			
Surface cleaning and disinfection(frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
PPE (not shared, available and being worn)			
Face coverings (cleaned sufficiently often)			
Gloves (if required)			
Face shields/goggles (if required)			
Respiratory protection (if required)			

Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Date:

Name of person conducting the investigation:

Employee (or non-employee*) name:		Occupation (if non-employee, why they were in the workplace):	
Location where employee worked (or non-employee was present in the workplace):		Date investigation was initiated:	
Was COVID-19 test offered?		Name(s) of staff involved in the investigation:	
Date and time the COVID-19 case was last present in the workplace:		Date of the positive or negative test and/or diagnosis:	
Date the case first had one or more COVID-19 symptoms:		Information received regarding COVID-19 test results and onset of symptoms (attach documentation):	
Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):			

Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:			
All employees who may have had COVID-19 exposure and their authorized representatives.	Date:		
	Names of employees that were notified:		
Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:		
	Names of individuals that were notified:		
What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?		What could be done to reduce exposure to COVID-19?	
Was local health department notified?		Date:	

*Should an employer be made aware of a non-employee infection source COVID-19 status.

Appendix D: COVID-19 Training Roster

Date: August 18, 2020

Persons that conducted the training: Amanda Stubbs, Jill Vinson, Julie Parker, Janelle Scheftner, Courtney Jasper, Misael Chico

[illegible]

COVID-19 School Guidance Checklist

January 14, 2021

CALIFORNIA
ALL

Your Actions
Save Lives



Date: ~~February 1,~~

2021 COVID-19 School Guidance Checklist

Name of Local Educational Agency or Equivalent: Cardiff School District

Number of schools: 2

Enrollment: 630

Superintendent (or equivalent) Name: Jill Vinson

Address: 1888 Montgomery Avenue

Phone Number: 760-632-5890

Cardiff, CA 92007

Email: jill.vinson@cardiffschools.com

Date of proposed reopening:
We have been open since September 14

County: San Diego

Grade Level (check all that apply)

Current Tier: Purple
(please indicate Purple, Red, Orange or Yellow)

☐ TK ☒ 2nd ☒ 5th ☐ 8th ☐ 11th

☒ K ☒ 3rd ☒ 6th ☐ 9th ☐ 12th

☒ 1st ☒ 4th ☐ 7th ☐ 10th

Type of LEA: Elementary

This form and any applicable attachments should be posted publicly on the website of the local educational agency (or equivalent) prior to reopening or if an LEA or equivalent has already opened for in-person instruction. For those in the Purple Tier, materials must additionally be submitted to your local health officer (LHO), local County Office of Education, and the State School Safety Team prior to reopening.

The email address for submission to the State School Safety for All Team for LEAs in Purple Tier is:

K12csp@cdph.ca.gov

LEAs or equivalent in Counties with a case rate $\geq 25/100,000$ individuals can submit materials but cannot re-open a school until the county is below 25 cases per 100,000 (adjusted rate) for 5 consecutive days.

For Local Educational Agencies (LEAs or equivalent) in ALL TIERS:

☐ I, Jill Vinson, post to the website of the local educational agency (or equivalent) the COVID Safety Plan, which consists of two elements: the **COVID-19 Prevention Program (CPP)**, pursuant to CalOSHA requirements, and this **CDPH COVID-19 Guidance Checklist** and accompanying documents,

which satisfies requirements for the safe reopening of schools per CDPH [Guidance on Schools](#). For those seeking to open while in the Purple Tier, these plans have also been submitted to the local health officer (LHO) and the State School Safety Team.

I confirm that reopening plan(s) address the following, consistent with guidance from the California Department of Public Health and the local health department:

☒ **Stable group structures (where applicable):** How students and staff will be kept in stable groups with fixed membership that stay together for all activities (e.g., instruction, lunch, recess) and minimize/avoid contact with other groups or individuals who are not part of the stable group.

Please provide specific information regarding:

How many students and staff will be in each planned stable, group structure? (If planning more than one type of group, what is the minimum and maximum number of students and staff in the groups?)

Please see supporting documentation.

If you have departmentalized classes, how will you organize staff and students in stable groups?

Please see supporting documentation.

If you have electives, how will you prevent or minimize in-person contact for members of different stable groups?

Please see supporting documentation.

☒ **Entrance, Egress, and Movement Within the School:** How movement of students, staff, and parents will be managed to avoid close contact and/or mixing of cohorts.

☒ **Face Coverings and Other Essential Protective Gear:** How CDPH's face covering requirements will be satisfied and enforced for staff and students.

☒ **Health Screenings for Students and Staff:** How students and staff will be screened for symptoms of COVID-19 and how ill students or staff will be separated from others and sent home immediately.

☒ **Healthy Hygiene Practices:** The availability of handwashing stations and hand sanitizer, and how their safe and appropriate use will be promoted and incorporated into routines for staff and students.

☒ **Identification and Tracing of Contacts:** Actions that staff will take when there is a confirmed case. Confirm that the school(s) have designated staff persons to support contact tracing, such as creation and submission of lists of exposed students and staff to the local health department and notification of exposed persons. Each school must designate a person for the local health department to contact about COVID-19.

☒ **Physical Distancing:** How space and routines will be arranged to allow for physical distancing of students and staff.

Please provide the planned maximum and minimum distance between students in classrooms.

Maximum: 6 feet

Minimum: 4 feet. If this is less than 6 feet, please explain why it is not possible to maintain a minimum of at least 6 feet.

Please see supporting documentation.

☒ **Staff Training and Family Education:** How staff will be trained and families will be educated on the application and enforcement of the plan.

☒ **Testing of Staff:** How school officials will ensure that students and staff who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic staff testing cadence.

Staff asymptomatic testing cadence. Please note if testing cadence will differ by tier:

Please see supporting documentation.

☒ **Testing of Students:** How school officials will ensure that students who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic student testing cadence.

Planned student testing cadence. Please note if testing cadence will differ by tier:

Please see supporting documentation.

☒ **Identification and Reporting of Cases:** At all times, reporting of confirmed positive and suspected cases in students, staff and employees will be consistent with [Reporting Requirements](#).

☒ **Communication Plans:** How the superintendent will communicate with students, staff, and parents about cases and exposures at the school, consistent with privacy requirements such as FERPA and HIPAA.

☐ **Consultation: (For schools not previously open)** Please confirm consultation with the following groups

☐ Labor Organization

Name of Organization(s) and Date(s) Consulted:

Name: _____

Date: _____

☐ Parent and Community Organizations

Name of Organization(s) and Date(s) Consulted:

Name: _____

Date: _____

If no labor organization represents staff at the school, please describe the process for consultation with school staff:

For Local Educational Agencies (LEAs or equivalent) in PURPLE:

☐ **Local Health Officer Approval:** The Local Health Officer, for (state County) _____. County has certified and approved the CRP on this date: _____. If more than 7 business days have passed since the submission without input from the LHO, the CRP shall be deemed approved.

Additional Resources:

[Guidance on Schools](#)

[Safe Schools for All Hub](#)

2021 COVID-19 School Guidance Checklist

Supporting Documentation

Stable group structures (where applicable):

How students and staff will be kept in stable groups with fixed membership that stay together for all activities (e.g., instruction, lunch, recess) and minimize/avoid contact with other groups or individuals who are not part of the stable group.

Students will be programmed into stable groups to ensure that:

- Students stay in the same stable group
- Stable group sizes determined by the maximum capacity for students in the stable groups learning space while maintaining 4-6-ft physical distancing or maximum space/barriers between students
- Each stable group should be in a separate room and not mix with other stable groups
- Teachers should remain with one to two stable group of students whenever feasible
- Contact tracing can be effectively implemented

How many students and staff will be in each planned stable, group structure? (If planning more than one type of group, what is the minimum and maximum number of students and staff in the groups?)

Stable group sizes will vary, but conform to the 4-6 foot minimum physical distancing requirements. Some factors that determine stable group sizes include physical classroom size, layout and student need. Our stable classroom groups range in size from 17-25 students, with the majority of classes at or under 20 students.

If you have departmentalized classes, how will you organize staff and students in stable groups?

Our specialty class teachers will provide instruction virtually to each stable class cohort, or will provide instruction outside as appropriate, to each stable class cohort, with proper physical distancing and masks.

Entrance, Egress, and Movement Within the School

How movement of students, staff, and parents will be managed to avoid close contact and/or mixing of stable groups.

Each site has implemented procedures to support 6-ft physical distancing for staff and student as they enter, exit and move throughout the day, including:

- Altering offices, reception area, and all other common space for physical distancing.
- Several entry and exit points for all staff, students and parents.
- stable groups of students will be assigned a timeframe for arrival and departure from an assigned point.
- Parents are encouraged to remain in their vehicles and drop off older children at the designated drop off zones.
- Parents that need to escort younger children to their screening and during pickup will be required to wear a mask.
- Posting signs in meeting rooms limiting the capacity and layout for physical distancing.
- Break times will be staggered to avoid congestion.
- Placing signs and/or markers to assist with physical distancing, including:
 - “Stand here” markers where students or staff are required to assemble or wait in line
 - “One way” markers to establish single direction flow in hallways
 - At restrooms to:
 - Limit the number of students using it at one time
 - Indicate where to wait in line

Face Coverings and Other Essential Protective Gear

How CDPH’s face covering requirements will be satisfied and enforced for staff and students.

We provide clean, undamaged face coverings and ensure they are properly worn by

employees over the nose and mouth anytime they are on campus (indoor and outdoor), including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department.

All staff and students will utilize face coverings as indicated by recommendations from the California Department of Public Health

Face coverings must be worn by students and staff:

- While waiting to enter the school campus
- While on school grounds (except when physically distanced eating or drinking)
- While leaving school
- When participating in sports even with heavy exertion indoors or outdoors

Types of face coverings allowed include:

Washable Cloth Face Covering

Cloth face coverings are appropriate for all situations and should:

- Fit snugly but comfortably against the side of the face
- Be secured with ties or ear loops
- Include multiple layers of fabric
- Allow for breathing without restriction
- Be able to be laundered and machine dried without damage or change to the shape

Disposable Face Covering

- Disposable masks are provided to employees, students, staff, and visitors when they forget to bring a washable face covering.

Face Shields

- A reusable face shield with a drape may be used in place of a washable cloth face covering in limited situations where a face covering cannot be used for pedagogical or developmental reasons (i.e. communicating or assisting young children or those with special needs)

Per the CDC, masks with exhalation valves or vents should NOT be worn to help prevent the person wearing the mask from spreading COVID-19 to others

Responses for failing to wear a cloth face covering include:

- Providing disposable face covering
- Exclusion from campus

All students are required to wear face coverings unless exempt.

We will exempt students from wearing a face covering if they fall within the CDPH guidelines for individual exemption. Students unable to wear a cloth facial covering will be required to wear a plastic face shield and drape. Those who are exempt from wearing a facial covering and who cannot or chose not to use a plastic face shield will be given the option of distance learning. Individuals who refuse to wear a face covering but who are not exempt will not be permitted to remain on campus and will be given the option of distance learning.

The following are exceptions to the use of face coverings in our workplace:

- Individuals who
 - are younger than 2 years old
 - have trouble breathing
 - are unconscious or incapacitated
 - are unable to remove the face covering without assistance
 - When an employee is alone in a room.
 - While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
 - Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.
-

Health Screenings for Students and Staff

How students and staff will be screened for symptoms of COVID-19 and how ill students or staff will be separated from others and sent home immediately.

We screen all students and visitors with symptom screening and hand sanitizer at secure entrances upon arrival to campus. We screen all employees with symptom screening, temperature check (via non-contact thermometer), and hand sanitizer at secure entrances upon arrival to campus. Any individual with symptoms or a temperature $\geq 100^{\circ}\text{F}$ is sent home immediately and may not return until criteria is met to return.

Symptom screening includes the following questions:

- Do you have a new cough, nasal congestion, or runny nose?
- Are you experiencing shortness of breath or difficulty breathing?
- Are you having new muscle pain or fatigue?

- Do you have a headache (that is not normal for you)?
 - Do you have a sore throat?
 - Do you have a temperature 100° F or higher?
 - Are you experiencing chills?
 - Are you experiencing a new loss of taste or smell?
 - Are you experiencing nausea, vomiting or diarrhea?
 - Are you experiencing poor feeding or loss of appetite?
 - Have you been exposed to anyone who has been tested positive for COVID-19 in the last 2 weeks?
-

Healthy Hygiene Practices

The availability of handwashing stations and hand sanitizer, and how their safe and appropriate use will be promoted and incorporated into routines for staff and students.

Each site has implemented routines for frequent hand sanitation focusing on COVID-19 prevention measures:

- When entering the school campus
- After using restroom
- Before and after eating
- After taking off or putting on their cloth face covering
- After prolonged exposure to high touch areas

Each site is using video and print resources as instruction for students in handwashing and other hygiene practices.

In order to implement effective hand sanitizing procedures, we:

- All staff and students are provided with hand sanitizer upon entry into the school campus.
- Hand sanitizer contains at least 60% alcohol, and no methyl alcohol.
- Stock soap, paper towels, hand sanitizer and wipes for each stable group/classroom and make them visible and well identified.
- Signage in classrooms and offices remind students and staff on proper hand sanitizing procedures, including washing hands for at least 20 seconds.
- Regular hand washing is encouraged.

Identification and Tracing of Contacts

Actions that staff will take when there is a confirmed case. Confirm that the school(s) have designated staff persons to support contact tracing, such as creation and submission of lists of exposed students and staff to the local health department and notification of exposed persons. Each school must designate a person for the local health department to contact about COVID-19.

Steps to Complete for Positive Cases

- District nurse/site principal calls COVID positive individual or parent/guardian to gather necessary information. Positive individual is instructed to isolate and household members are instructed to quarantine and test. Follow up written communication is also provided.
- District nurse, site principal and superintendent confer, consult public health as needed, commence site contact tracing, and begin notification process.
- Sites make necessary calls to all close contacts regarding quarantine and testing protocols.
- Site principal/district nurse notify public health with required information regarding the positive case and close contacts.
- Site principal/extended day director provide student close contacts with written notification regarding quarantine and testing protocols.
- District office provides a letter to the COVID-19 positive staff member or consultant regarding quarantine protocols and available leave options, as applicable.
- Superintendent sends letter(s) to identified staff or consultant close contact(s) regarding quarantine and testing protocols as well as leave options, as available, and notifies the bargaining unit president.
- Site principal sends out the staff notification of a COVID-19 positive case letter to all employees at the site.
- Site principal sends out the parent/guardian notification of a COVID-19 positive case letter to all families at the site.
- Site principal contacts custodial staff regarding cleaning of affected area(s)
- District nurse/site principal maintains a record of positive cases and exposures for monitoring.
- District office adds the positive case to the COVID-19 Dashboard, monitors and removes it after 10 days.
- District nurse, site principal and superintendent confer with public health to determine if the case is epidemiologically-linked. Three or more epidemiologically-linked cases at the school site is considered an outbreak. If so, follow necessary OSHA testing requirements for exposed workplace.
- District nurse/site principal to report an increase in cases, hospitalizations, and/or an outbreak-associated death to the Epidemiology School Response Team.

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
 - Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
 - Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
 - Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
-

Physical Distancing

How space and routines will be arranged to allow for physical distancing of students and staff.

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

All sites having instituted procedures to minimize mixing, implemented 6-ft. physical distancing, and maximize space and physical barriers in the following settings:

- During staff and student arrival/symptom screening
- Altered classroom layouts to maximize space and barrier between students. Student chairs are at minimum 4-ft apart, but ideally 6-ft apart
- Extended Day spaces
- Altered office, reception area, and all other common space layouts for 6-ft. physical distancing
- While eating
- During recess
- While students and staff leaving campus

All sites having posted signs in meeting rooms limiting the capacity and layout for 6-ft. physical distancing or maximum space/barriers between individuals

- Placed signs and/or markers to assist with 6-ft. physical distancing:
- "Stand here" markers where students or staff are required to assemble or wait in line
- "One way" markers to establish single direction flow in hallways
- At restrooms to:
 - Limit the number of students using it at one time

- Indicate where to wait in line

All sites having implemented procedures to support 6-ft physical distancing for staff and student as they enter, exit and move throughout the day, including:

- Altering offices, reception area, and all other common space for physical distancing.
- Several entry and exit points for all staff, students and parents.
- stable groups of students will be assigned a timeframe for arrival and departure from an assigned point.
- Parents are encouraged to remain in their vehicles and drop off children at the designated drop off zones.
- Parents that need to escort younger children to their screening and during pickup will be required to wear a mask.
- Posting signs in meeting rooms limiting the capacity and layout for physical distancing.
- Break times will be staggered to avoid congestion.
- Placing signs and/or markers to assist with physical distancing, including:
 - Markers where students or staff are required to assemble or wait in line
 - Markers to establish single direction flow in hallways
 - At restrooms to:
 - Limit the number of students using it at one time
 - Indicate where to wait in line

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved. We implement the following measures for situations where we cannot maintain at least six feet between individuals:

- Limit the number of individuals in the given situation
- Limit the amount of time individual participants are allowed
- Increasing the pillars of protection (i.e, plexiglass barriers and face shields)
- Ensure that face coverings are worn at all times
- Ensure that the space is well ventilated
- Ensure that signage and other signals (i.e. markings on ground) are visible

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- Encouraging open windows and doors
 - Using the maximum filtration supported by our HVAC systems, including MERV- 11 filters in our pre-existing buildings and MERV-13 filters in all new buildings. Filters are replaced district-wide on a quarterly basis.
 - Using HEPA air purifiers in all classroom spaces
-

Staff Training and Family Education

How staff will be trained and families will be educated on the application and enforcement of the plan.

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment- face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- Employees should report COVID-19 symptoms and possible hazards to their site administrator.
- Employees can report symptoms and hazards without fear of reprisal.
- Our procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- Where testing is not required, how employees can access COVID-19 testing:
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.
- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to

control those hazards, and our COVID-19 policies and procedures.

Testing of Staff

How school officials will ensure that students and staff who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic staff testing cadence. Please note if testing cadence will differ by tier:

Cardiff School District implements symptom and response testing for staff. Those who have been instructed to test based on symptoms or exposure are asked to isolate and/or quarantine.

In addition, we implement bimonthly asymptomatic testing for staff members. We are consulting with our county partners to establish protocols for additional surveillance testing.

Cardiff School District will also test staff based on the following: when there are multiple COVID-19 cases/major outbreaks based on CDPH definition and Cal/OSHA requirements:

- All exposed employees shall be tested immediately and once per week thereafter when three or more COVID-19 cases in an exposed workplace within a 14-day period
- If there are twenty or more COVID-19 cases in an exposed workplace within a 30-day period, then all exposed employees will be tested twice per week, or more frequently if recommended by the San Diego County Department of Public Health.

Testing of Students

How school officials will ensure that students who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic student testing cadence. Planned student testing cadence. Please note if testing cadence will differ by tier:

Cardiff School District implements symptom and response testing for students. Those who have been instructed to test based on symptoms or exposure are asked to isolate and/or quarantine. We are consulting with our county partners to establish protocols for additional surveillance testing.

Identification and Reporting of Cases

At all times, reporting of confirmed positive and suspected cases in students, staff and employees will be consistent with reporting requirements.

Please see our COVID-19 Prevention Program, COVID-19 Prevention Plan, and Cardiff School District COVID-19 Protocols 20-21 for additional information.

Communication Plans

How the superintendent will communicate with students, staff, and parents about cases and exposures at the school, consistent with privacy requirements such as FERPA and HIPAA.

Staff and families receive notification via email. Staff also receive a letter from the superintendent's office if they are identified as a close contact.

Please see our COVID-19 Prevention Program, COVID-19 Prevention Plan, and Cardiff School District COVID-19 Protocols 20-21 for additional information.

CSBA POLICY GUIDE SHEET

February 9, 2021

Board Policy 0430 - Comprehensive Local Plan for Special Education

Policy updated to reflect the requirement that the Special Education Local Plan Area (SELPA) submit its local plan to the county office of education and/or Superintendent of Public Instruction and the requirement, beginning July 1, 2020, to review the plan every three years. Policy also clarifies the different types of SELPA governance structures and adds an option for arrangements in which the district joins with other districts and the county office of education to form a SELPA. Policy deletes material related to the referral and eligibility of students for special education, which is addressed in AR 6164.4 - Identification and Evaluation of Individuals for Special Education. Policy adds requirement to adopt a procedure for the ongoing review of programs and a mechanism for correcting any identified problem.

Administrative Regulation 0430 - Comprehensive Local Plan for Special Education

Regulation updated to reflect **NEW LAW (SB 98, 2020)** which extends, from July 1, 2021 to July 1, 2023, the date by which the Special Education Local Plan Area (SELPA) must include in its local plan an annual assurances support plan demonstrating how the SELPA and its participating agencies are coordinating to assure effective outcomes for students with disabilities.

Administrative Regulation 4157/4257/4357 - Employee Safety

Regulation updated to reflect **NEW STATE REGULATION (Register 2020, No. 10)** which requires that access to the district's injury and illness prevention program be provided to employees by either providing access in a reasonable time, place, and manner or providing unobstructed access through the district's server or web site. Regulation also updated to add material regarding the provision of facilities for quick drenching within the work area for immediate use when there is exposure to injurious corrosive materials. Regulation adds a section on "Protection from Communicable Diseases and Infections" which includes the development of an exposure control plan for bloodborne pathogens and strategies to prevent and mitigate infectious diseases, and a section on "COVID-19 Exposure" reflecting **NEW LAW (AB 685, 2020)** which specifies notifications that must be provided if the district receives notice of potential exposure to COVID-19 or the Division of Occupational Safety and Health (Cal/OSHA) prohibits entry into any district work site that exposes employees to the risk of COVID-19.

Board Policy 1312.3 - Uniform Complaint Procedures

Policy updated to reflect the relationship between the state uniform complaint procedures (UCP) and **NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026)** regarding Title IX complaints of sexual harassment. Policy also reflects **NEW STATE REGULATIONS (Register 2020, No. 21)** which limit the applicability of the UCP for complaints regarding special education and child nutrition programs, add procedures for addressing complaints regarding health and safety deficiencies in license-exempt California State Preschool Programs (CSPP), and delete the referral of complaints of fraud to the California Department of Education (CDE). The list of programs subject to the UCP revised and reorganized to more directly reflect CDE's 2020-21 Federal Program Monitoring (FPM) instrument.

Administrative Regulation 1312.3 - Uniform Complaint Procedures

Regulation updated to provide optional language stating that the compliance officer for purposes of the UCP will be the same person designated to serve as the Title IX Coordinator for addressing complaints of sexual harassment. Section on "Notifications" reflects CDE's 2020-21 FPM instrument which requires additional content for the annual notification to students, parents/guardians, employees, and others. Regulation also updated to reflect **NEW STATE REGULATIONS (Register 2020, No. 21)** which (1) clarify that for complaints related to the local control and accountability plan (LCAP) the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP, (2) designate the final written decision as the "investigation report" and specifies required components for that report, (3) change the timeline for filing an appeal to CDE from 15 calendar days to 30 calendar days, (4) expand the basis upon which an appeal may be filed, (5) require the district to submit specified documents to CDE within 10 days after the district has been notified that an appeal has been filed, (6) require the district to investigate and address any

allegations that CDE determines were not addressed in the district's investigation, (7) require CDE to issue a written decision regarding an appeal within 60 days of CDE's receipt of the appeal unless extended by written agreement or documentation by CDE of exceptional circumstances, and (8) authorize either party to request reconsideration by the Superintendent of Public Instruction or designee within 30 days of the appeal decision. Section on "Health and Safety Complaints for License-Exempt Preschool Programs" reflects a requirement of new state regulations to include in the annual UCP notification a list of which district programs are licensed or exempt from licensing.

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0430(a)

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION

The Governing Board ~~desires~~ **recognizes its obligation** to provide a free appropriate public education to all individuals with disabilities, aged 3 to 21 years, who reside in the district, ~~including children who have been suspended or expelled or placed by the district in a nonpublic, nonsectarian school.~~

~~Students shall be referred for special education instruction and services only after the resources of the regular education program have been considered, and where appropriate, utilized. (Education Code 56303)~~

~~(cf. 3541.2 - Transportation for Students with Disabilities)~~

~~(cf. 4112.23 - Special Education Staff)~~

~~(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))~~

~~(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)~~

~~(cf. 6159 - Individualized Education Program)~~

~~(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)~~

~~(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)~~

~~(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)~~

~~(cf. 6159.4 - Behavioral Interventions for Special Education Students)~~

~~(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)~~

~~(cf. 6164.6 - Identification and Education Under Section 504)~~

~~The special education local plan area (SELPA) shall administer a local plan and administer the allocation of funds. (Education Code 56195)~~

~~(cf. 1220 - Citizen Advisory Committees)~~

~~(cf. 1312.3 - Uniform Complaint Procedures)~~

~~(cf. 3541.2 - Transportation for Students with Disabilities)~~

~~(cf. 4112.23 - Special Education Staff)~~

In order to meet the needs of individuals with disabilities, the district shall participate as a member of a Special Education Local Plan Area (SELPA) with other districts and the county office of education pursuant to Education Code 56195.1.

The district shall enter into agreements with other members of the SELPA in accordance with Education Code 56195.1 and 56195.7. Consistent with these agreements, the district shall adopt policies governing the programs and services it operates. (Education Code 56195.8)

The Superintendent or designee shall work with the other members of the SELPA to develop a local plan for the education of individuals with disabilities. The plan shall be approved by the Board and the other members of the SELPA, and shall be submitted to the Superintendent of Public Instruction. (Education Code 56195.1)

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

The local plan shall be reviewed at least once every three years and updated as needed to ensure the information contained in the plan remains relevant and accurate. The local plan shall be updated cooperatively by a committee of representatives of special and regular education teachers and administrators selected by the groups they represent and with participation by parent/guardian members of the community advisory committee, or parents/guardians selected by the community advisory committee, to ensure adequate and effective participation and communication. (Education Code 56195.9)

Special education programs and services shall be reviewed on an ongoing basis. The results of such evaluations shall be use to identify and correct any program deficiencies.

Legal Reference:

EDUCATION CODE

56000-56001 Education for individuals with exceptional needs
56020-56035 Definitions
56040-56046 General provisions
56048-56050 Surrogate parents
56055 Foster parents
56060-56063 Substitute teachers
56170-56177 Children enrolled in private schools
56190-56194 Community advisory committees
56195-56195.10 Local plans
56205-56208 Local plan requirements
56213 Special education local plan areas with small or sparse populations
56240-56245 Staff development
56300-56385 Identification and referral, assessment, instructional planning
56440-56447.1 Programs for individuals between the ages of three and five years
56500-56508 Procedural safeguards, including due process rights
56520-56524 Behavioral interventions
56600-56606 Evaluation, audits and information
56836-56836.05 Administration of local plan

GOVERNMENT CODE

7579.5 Surrogate parent, appointment, qualifications, liability
95000-95029 California Early Intervention Services Act

WELFARE AND INSTITUTIONS CODE

361 Limitations on parental control
726 Limitations on parental control

CODE OF REGULATIONS, TITLE 5

3000-3089 Regulations governing special education

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 34

99.10-99.22 Inspection, review and procedures for amending education records
104.1-104.39 Section 504 of the Rehabilitation Act of 1973
300.1-300.818 Assistance to states for the education of children with disabilities, including:
300.500-300.520 Due process procedures for parents and children

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

Legal Reference:(continued)

303.1-303.654 Early intervention program for infants and toddlers with disabilities

Management Resources:

WEB SITES

California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>

U.S. Department of Education, Office of Special Education Programs:

<http://www.ed.gov/about/offices/list/osep/osep>

Policy

Adopted: September 28, 2015

Revised: February 9, 2021

CARDIFF SCHOOL DISTRICT
Cardiff-By-The-Sea, California

Administrative Regulation

Philosophy, Goals, Objectives, and Comprehensive Plans

AR 0430(a)

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION

Definitions

Free appropriate public education (FAPE) means special education and related services that are provided at public expense, under public supervision and direction, and without charge; meet the standards of the California Department of Education, including the requirements of 34 CFR 300.1-300.818; include appropriate preschool, elementary school, or secondary school education for individuals between the ages of 3 and 21; and are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 CFR 300.320-300.324. (Education Code 56040; 34 CFR 300.17, 300.101, 300.104)

Least restrictive environment means that, to the maximum extent appropriate, students with disabilities, including individuals in public or private institutions or other care facilities, be educated with individuals who are nondisabled, including the provision of nonacademic and extracurricular services and activities. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in the regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. (Education Code 56040.1; 34 CFR 300.107, 300.114, 300.117)

Elements of the Local Plan

The local plan developed by the Special Education Local Plan Area (SELPA) shall include, but not be limited to: (Education Code 56122, 56205, 56206)

1. Policies, procedures, and programs; that are consistent with state laws, regulations, and policies and 20 USC 1412(a), 20 USC 1413(a)(1), and 34 CFR 300.201 governing the following:
 - a. Free appropriate public education
 - b. Full educational opportunity
 - c. Child find and referral
 - d. Individualized education programs, including development, implementation, review, and revision
 - e. Least restrictive environment
 - f. Procedural safeguards
 - g. Annual and triennial assessments

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION

- h. Confidentiality
- i. Transition from the Infants and Toddlers with Disabilities programs pursuant to 20 USC 1431 to the preschool program
- j. Children in private schools
- k. Compliance assurances, including general compliance with the federal Individuals with Disabilities Education Act (20 USC 1400-1482), Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794), the federal Americans with Disabilities Act of 1990 (42 USC 12101-12213), related federal regulations, and Education Code 56000-56865
- l. A description of the governance and administration of the local plan in accordance with Education Code 56205(a)(12)
- m. Personnel qualification to ensure that personnel, including special education teachers and personnel and paraprofessionals are appropriately and adequately prepared and trained in accordance with Education Code 56058 and 56070 and 20 USC 1412(a)(14) and 1413(a)(3)
- n. Performance goals and indicators
- o. Participation in state and districtwide assessments, including assessments described in 20 USC 6301 et seq. and alternate assessments in accordance with 20 USC 1412(a)(16), and reports relating to assessments
- p. Supplementation of state, local, and other federal funds, including nonsupplantation of funds
- q. Maintenance of financial effort
- r. Opportunities for public participation before adoption of policies and procedures
- s. Suspension and expulsion rates
- t. Access to instructional materials by blind individuals with exceptional needs and others with print disabilities in accordance with 20 USC 1412(a)(23)
- u. Overidentification and disproportionate representation by race and ethnicity of children as individuals with exceptional needs, including children with disabilities with a particular impairment described in 20 USC 1401 and 1412(a)(24)

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

- v. Prohibition of mandatory medication use pursuant to Education Code 56040.5 and 20 USC 1412(a)(25)
2. An annual budget plan, including descriptions of the SELPA's allocation plan in accordance with Education Code 56836-56845, all revenues by revenue source received by the SELPA specifically for the purpose of special education, a breakdown of the distribution of funds to each local educational agency (LEA) within the SELPA, projected total special education expenditures by each LEA, projected total expenditures by the SELPA and the LEAs within the SELPA, projected funding to be received specifically for regionalized operations, and a breakdown of projected SELPA operating expenditures
 3. An annual service plan, describing the services to be provided by each LEA, regardless of whether the LEA participates in the local plan, including the nature of the services and the physical location at which the services will be provided. This description shall demonstrate that all individuals with exceptional needs shall have access to services and instruction appropriate to meet their needs as specified in their individualized education programs.
 4. Beginning July 1, 2023, an annual assurances support plan to demonstrate how the SELPA and its participating agencies are coordinating for purposes of assuring effective outcomes for students with disabilities, including a description of:
 - a. How **the governing board of the SELPA will support participating agencies in achieving the goals, actions, and services identified in their local control and accountability plans**
 - b. **How the governing board of the SELPA will connect participating district in need of technical assistance to the statewide system of support**
 - c. **The services, technical assistance, and support the governing board of the SELPA will provide to meet the required policies, procedures, and programs specified in Education Code 56205**
 5. A description of programs for early childhood special education from birth through five years of age
 6. A description of the method by which members of the public, including parents/guardians of individuals with disabilities who are receiving services under the plan, may address questions or concerns pursuant to Education Code 56205

COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION (continued)

7. A description of a dispute resolution process, including mediation and arbitration to resolve disputes over the distribution of funding, the responsibility for service provision, and the other governance activities specified within the local plan
8. Verification that the plan has been reviewed by the community advisory committee in accordance with Education Code 56205 and that the committee had at least 30 days to conduct this review before submission of the local plan to CDE
9. A description of the process being utilized to refer students for special education instruction pursuant to Education Code 56303
10. A description of the process being utilized to oversee and evaluate placements in nonpublic, nonsectarian schools, the method of ensuring that all requirements of each student's IEP are being met, and a method for evaluating whether the student is making appropriate educational progress
11. A description of how specialized equipment and services will be distributed within the local plan area in a manner that minimizes the necessity to serve students in isolated sites and maximizes the opportunities to serve students in the least restrictive environment

The local plan, annual budget plan, annual service plan, and annual assurances support plan shall be written in language that is understandable to the general public. They shall be adopted at a public hearing of the SELPA, for which notice of the hearing shall be posted in each school in the SELPA at least 15 days before the hearing. (Education Code 56205)

Availability of the Plan

The Superintendent or designee shall post on the district's web site the approved local plan, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans. A complete copy of the local plan, annual budget plan, annual service plan, annual assurances support plan, and policies and procedures shall be held on file in the district office and shall be accessible to any interested party. (Education Code 56205.5)

Administrative Regulation

All Personnel

AR 4157(a)

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EMPLOYEE SAFETY

4357

The Superintendent or designee shall provide ~~and implement~~ safety devices, ~~and implement~~ safeguards, methods, and processes that are reasonably **necessary for the safety and health of employees in the workplace** ~~adequate to render the employment and place of employment safe and healthful~~. (Labor Code 6401)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 4157.2/4257.2/4357.2 - Ergonomics)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Injury and Illness Prevention Program

The district's injury and illness prevention program shall cover all district employees and all other workers whom the district controls or directs and directly supervises on the job to the extent that the workers are exposed to hazards specific to their worksite and job assignment. The obligation of contractors or other employers who control or direct and supervise their own employees on the job shall not be affected by the district's injury and illness prevention program. (Labor Code 6401.7)

The district's injury and illness prevention program shall include: (Labor Code 6401.7; 8 CCR 3203)

1. The name/position of the person(s) with authority and responsibility for implementing the program.
2. A system for ensuring that employees comply with safe and healthful work practices, which may include, but not be limited to:
 - a. Recognition of employees who follow safe and healthful work practices

(cf. 4156.2/4256.2/4356.2 - Awards and Recognition)

- b. Training and retraining programs
 - c. Disciplinary actions

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

EMPLOYEE SAFETY (continued)

3. A system for communicating with employees, in a form readily understandable by all employees, on matters related to occupational health and safety, including provisions designed to encourage employees to report hazards at the worksite without fear of reprisal. The communications system may include, but not be limited to:
 - a. Meetings
 - b. Training programs
 - c. Posting
 - d. Written communications
 - e. A system of anonymous notification by employees about hazards
 - f. A labor/management safety and health committee
 4. Procedures for identifying and evaluating workplace hazards, including scheduled periodic inspections to identify unsafe conditions and work practices. Such inspections shall be made:
 - a. Whenever new substances, processes, procedures, or equipment that represents a new occupational safety or health hazard is introduced into the workplace
 - b. Whenever the district is made aware of a new or previously unrecognized hazard
- (cf. 3514 - Environmental Safety)*
(cf. 3514.1 - Hazardous Substances)
5. A procedure for investigating occupational injury or illness.
 6. Methods and/or procedures for correcting unsafe or unhealthful conditions, work practices, and work procedures in a timely manner, based on the severity of the hazard, when the hazard is observed or discovered.

When an imminent hazard exists which cannot be immediately abated without endangering employee(s) and/or property, these procedures shall call for the removal of all exposed staff from the area except those necessary to correct the hazardous condition. Employees needed to correct the condition shall be provided necessary safeguards.

EMPLOYEE SAFETY (continued)

7. Provision of training and instruction as follows:
 - a. To all new employees
 - b. To all employees given new job assignments for which training has not previously been received
 - c. Whenever new substances, processes, procedures, or equipment is introduced into the workplace and represents a new hazard
 - d. Whenever the district is made aware of a new or previously unrecognized hazard
 - e. To supervisors, to familiarize them with the safety and health hazards to which employees under their immediate direction and control may be exposed

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall provide employees, or their representative designated pursuant to 8 CCR 3203, with the following: (8 CCR 3203)

- 1. Access to the district's injury and illness prevention program in a reasonable time, place, and manner, but in no event later than five business days after the request for access is received from an employee or a designated representative of the employee**

When an employee or designated representative requests a copy of the district's injury and illness prevention program, the Superintendent or designee shall provide the requester a printed copy unless the employee or designated representative agrees to receive an electronic copy.

The Superintendent or designee shall communicate the right and procedure to access the district's injury and illness prevention program to all employees. (8 CCR 3203)

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

EMPLOYEE SAFETY (continued)

Hearing Protection

Whenever employee noise exposure equals or exceeds the standards specified in law, the Superintendent or designee shall implement a hearing conservation program in accordance

with state and federal regulations, including, when required, monitoring of sound levels, **audiogram evaluation and** audiometric testing of affected employees, the provision of hearing protectors, and employee training. (8 CCR 5095-5100; 29 CFR 1910.95)

Eye Safety Devices

Eye safety devices shall be worn by employees whenever they are engaged in or observing an activity involving hazards or hazardous substances likely to cause injury to the eyes. (Education Code 32030-32034)

First Aid and Medical Services

The Superintendent or designee shall ensure the ready availability of medical personnel for advice and consultation on matters of industrial health or injury. Whenever a **district facility or district grounds are** ~~workplace is~~ not in close proximity to an infirmary, clinic, or hospital where all injured employees may be treated, the Superintendent or designee shall ensure that at least one employee is adequately trained to provide first aid. (8 CCR 3400)

The Superintendent or designee shall make adequate first aid materials readily available for employees at every worksite. Such materials shall be approved by a consulting physician and shall be kept in a sanitary and usable condition. The Superintendent or designee shall frequently inspect all first aid materials and replenish them as necessary. (8 CCR 3400)

The Superintendent or designee shall ensure that suitable facilities for quick drenching or flushing of the eyes and body are provided within the work area for immediate emergency use when the eyes or body or any person may be exposed to injurious corrosive materials. (8 CCR 3400)

To avoid unnecessary delay in medical treatment in the event of an employee's serious injury or illness, the Superintendent or designee shall use one or more of the following: (8 CCR 3400)

1. A communication system for contacting a physician or emergency medical service, such as access to 911 or equivalent telephone system. The communication system or the employees using the system shall have the ability to direct emergency services to the location of the injured or ill employee.

EMPLOYEE SAFETY (continued)

2. Readily accessible and available on-site treatment facilities suitable for treatment of reasonably anticipated injury and illness.

(cf. 5141.6 - School Health Services)

3. Proper equipment for prompt medical transport when transportation of injured or ill employees is necessary and appropriate.

Protection from Communicable Diseases and Infections

The Superintendent or designee shall develop an exposure control plan for bloodborne pathogens that is consistent with the district's injury and illness prevention program. The plan shall include a determination of which job classifications have occupational exposure to blood or other potentially infectious materials; precautions to be implemented, including universal precautions, engineering and work practice controls, and personal protective equipment; availability of the hepatitis B vaccination; provision of information and training to employees; and follow-up actions to be taken if exposure occurs. The district shall ensure that a copy of the exposure control plan is accessible to employees in accordance with law. (8 CCR 5193; 29 CFR 1910.1030)

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

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

Strategies to prevent and mitigate the outbreak or spread of infectious diseases shall be followed for diseases that are communicated through airborne transmission, skin-to-skin contact, foodborne transmission, or other casual or noncasual means. Such strategies shall include, but are not limited to, communication and training about the disease(s); campus closures and alternative means of instruction when necessary; preventative measures, such as social distancing, personal protective equipment, temperature checks, and/or any other health screening allowed by law; and cleaning and sanitization of district facilities and equipment.

(cf. 5141.22 - Infectious Diseases)

The Superintendent or designee shall immediately report to the local health officer the presence or suspected presence of any communicable disease. (17 CCR 2508)

COVID-19 Exposure

If the district receives notice of potential exposure to COVID-19, the Superintendent or designee shall, within one business day of the notice, take all of the following actions: (Labor Code 6409.6)

EMPLOYEE SAFETY (continued)

- 1. Provide a written notice to all employees, and the employers of subcontracted employees, who were on the premises at the same worksite as the qualifying individual within the infectious period that they may have been exposed to COVID-19. The notice shall be provided in a manner normally used to communicate employment-related information, which may include, but is not limited to, personal service, email, or text message if it can reasonably be anticipated to be received by the employee within one business day of sending.**
- 2. Provide a written notice to the exclusive representative, if any, of employees who were on the premises within the infectious period**
- 3. Provide all employees who may have been exposed and the exclusive representative, if any, with information regarding:**
 - a. COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws, including, but not limited to, workers' compensation**
 - b. Available leave options for exposed employees**
 - c. Antiretaliation and antidiscrimination protections of the employee**
- 4. Notify all employees, and the employers of subcontracted employees and the exclusive representative, if any, of the disinfection and safety plan that the district plans to complete in accordance with Centers for Disease Control and Prevention guidelines**

The above notifications shall be maintained for a period of at least three years. (Labor Code 6409.6)

If the district is notified of the number of cases that meet the definition of a COVID-19 outbreak, as defined by the California Department of Public Health, within 48 hours, the Superintendent or designee shall, within 48 hours of the notice, notify the local public health agency of the names, number, occupation, and worksite of employees who meet the definition of a qualifying individual. The Superintendent or designee shall continue to give notice to the local health department of any subsequent laboratory-confirmed cases of COVID-19 at the worksite. (Labor Code 6409.6)

In the event that Cal/OSHA prohibits entry into any district workplace or performance of a district operation or process based on a determination that the workplace exposes employees to the risk of COVID-19 infection and constitutes an imminent hazard to employees, the district shall post a notice thereof provided by Cal/OSHA in a conspicuous

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EMPLOYEE SAFETY (continued)

place at the work site. This notice shall not be removed except by an authorized representative of Cal/OSHA and only when the place of employment, operation, or process is made safe and the required safeguards or safety appliances or devices are provided. (Labor Code 6325)

Regulation
Approved: January 11, 2016
Revised: February 9, 2021

CARDIFF SCHOOL DISTRICT
Cardiff-By-The-Sea, California

Board Policy

Community Relations

BP 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints regarding the following programs and activities:

1. Any complaint alleging district violation of applicable state or federal laws or regulations governing any program subject to the UCP which is offered by the district, including adult education programs; After School Education and Safety programs; agricultural career technical education; federal career technical education; child care and development programs; child nutrition programs; compensatory education; consolidated categorical aid programs; the federal Every Student Succeeds Act; migrant education; Regional Occupational Centers and Programs; school safety plans; California State Preschool Programs; and any other district implemented state categorical program that is not funded through the local control funding formula pursuant to Education Code 64000

~~(cf. 3553 Free and Reduced Price Meals)~~

~~(cf. 3555 Nutrition Program Compliance)~~

~~(cf. 5148 Child Care and Development)~~

~~(cf. 5148.2 Before/After School Programs)~~

~~(cf. 5148.3 Preschool/Early Childhood Education)~~

~~(cf. 6171 Title I Programs)~~

~~(cf. 6174 Education for English Learners)~~

~~(cf. 6175 Migrant Education Program)~~

~~(cf. 6178 Career Technical Education)~~

~~(cf. 6178.1 Work Based Learning)~~

~~(cf. 6178.2 Regional Occupational Center/Program)~~

~~(cf. 6200 Adult Education)~~

2. Any complaint, by a student, employee, or other person participating in a district program or activity, alleging the occurrence of unlawful discrimination, (such as discriminatory harassment, intimidation, or bullying) in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, 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 any

UNIFORM COMPLAINT PROCEDURES (continued)

other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

~~(cf. 0410—Nondiscrimination in District Programs and Activities)~~

~~(cf. 5145.3—Nondiscrimination/Harassment)~~

~~(cf. 5145.7—Sexual Harassment)~~

3. Any complaint alleging district noncompliance with the requirement to provide reasonable accommodation to a lactating student on school campus to express breast milk, breastfeed an infant child, or address other breastfeeding related needs of the student (Education Code 222)

~~(cf. 5146—Married/Pregnant/Parenting Students)~~

4. Any complaint alleging district noncompliance with requirements to provide a pregnant or parenting student the accommodations specified in Education Code 46015, including those related to the provision of parental leave, right of return to the school of previous enrollment or to an alternative education program, if desired, and possible enrollment in school for a fifth year of instruction to enable the student to complete state and Board imposed graduation requirements (Education Code 46015)

5. Any complaint alleging district noncompliance with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities (5 CCR 4610)

~~(cf. 3260—Fees and Charges)~~

~~(cf. 3320—Claims and Actions Against the District)~~

6. Any complaint alleging district noncompliance with applicable requirements of Education Code 52060-52077 related to the implementation of the local control and accountability plan, including the development of a local control funding formula budget overview for parents/guardians (Education Code 52075)

~~(cf. 0460—Local Control and Accountability Plan)~~

~~(cf. 3100—Budget)~~

7. Any complaint alleging noncompliance with requirements related to the development of a school plan for student achievement or the establishment of a school site council, as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64000-64001, 65000-65001)

~~(cf. 0420—School Plans/Site Councils)~~

UNIFORM COMPLAINT PROCEDURES (continued)

8. Any complaint, by or on behalf of a student who is a foster youth as defined in Education Code 51225.2, alleging district noncompliance with any requirement applicable to the student regarding placement decisions; the responsibilities of the district's educational liaison to the student; the award of credit for coursework satisfactorily completed in another school, district, or country; school or records transfer; or the grant of an exemption from Board-imposed graduation requirements (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173.1 Education for Foster Youth)

9. Any complaint, by or on behalf of a student who transfers into the district after the second year of high school and is a homeless child or youth as defined in 42 USC 11434a, a former juvenile court school student currently enrolled in the district, a child of a military family as defined in Education Code 49701, or a migrant student as defined in Education Code 54441, or by or on behalf of an immigrant student participating in a newcomer program as defined in Education Code 51225.2 in the third or fourth year of high school, alleging district noncompliance with any requirement applicable to the student regarding the grant of an exemption from Board-imposed graduation requirements (Education Code 51225.1)

(cf. 6173 Education for Homeless Children)

(cf. 6173.2 Education of Children of Military Families)

(cf. 6173.3 Education for Juvenile Court School Students)

10. Any complaint, by or on behalf of a student who is a homeless child or youth as defined in 42 USC 11434a, a former juvenile court school student, a child of a military family as defined in Education Code 49701, a migrant child as defined in Education Code 54441, or a newly arrived immigrant student who is participating in a newcomer program as defined in Education Code 51225.2, alleging district noncompliance with requirements for the award of credit for coursework satisfactorily completed in another school, district, or country (Education Code 51225.2)

11. Any complaint alleging district noncompliance with the requirements of Education Code 51228.1 and 51228.2 that prohibit the assignment of a student in grades 9-12 to a course without educational content for more than one week in any semester or to a course the student has previously satisfactorily completed, without meeting specified conditions (Education Code 51228.3)

(cf. 6152 Class Assignment)

12. Any complaint alleging district noncompliance with the physical education instructional minutes requirement (Education Code 51210, 51222, 51223)

(cf. 6142.7 Physical Education and Activity)

UNIFORM COMPLAINT PROCEDURES (continued)

~~13. Complaints regarding the noncompliance of a license-exempt California State Preschool Program (CSPP) with health and safety standards specified in Health and Safety Code 1596.7925 and related state regulations (Education Code 8235.5; Health and Safety Code 1596.7925)~~

1. Accommodations for pregnant and parenting students (Education Code 46015)

(cf. 5146 - Married/Pregnant/Parenting Students)

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-8498)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

9. Course periods without educational content, when students in grades 9-12 are assigned to such courses more than one week in any semester or in a course the student has previously satisfactorily completed, unless specified conditions are met (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that

UNIFORM COMPLAINT PROCEDURES (continued)

receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, 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 any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

- 11. Educational and graduation requirements for students in foster care, homeless students, students from military families, students formerly in a juvenile court school, migrant students, and immigrant students participating in a newcomer program (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)**

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

- 12. Every Student Succeeds Act (Education Code 52059; 20 USC 6301 et seq.)**

- 13. Local control and accountability plan (Education Code 52075)**

(cf. 0460 - Local Control and Accountability Plan)

- 14. Migrant education (Education Code 54440-54445)**

(cf. 6175 - Migrant Education Program)

- 15. Physical education instructional minutes (Education Code 51210, 51222, 51223)**

(cf. 6142.7 - Physical Education and Activity)

- 16. Student fees (Education Code 49010-49013)**

(cf. 3260 - Fees and Charges)

- 17. Reasonable accommodations to a lactating student (Education Code 222)**

- 18. Regional occupational centers and programs (Education Code 52300-52334.7)**

UNIFORM COMPLAINT PROCEDURES (continued)

(cf. 6178.2 - Regional Occupational Center/Program)

- 19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)**

(cf. 0420 - School Plans/Site Councils)

- 20. School safety plans (Education Code 32280-32289)**

(cf. 0450 - Comprehensive Safety Plan)

- 21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)**

(cf. 0420 - School Plans/Site Councils)

- 22. State preschool programs (Education Code 8235-8239.1)**

(cf. 5148.3 - Preschool/Early Childhood Education)

- 23. State preschool health and safety issues in license-exempt programs (Education Code 8235.5)**

- 14.24.** Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

- 15.** ~~Any other complaint as specified in district policy~~

- 25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate**

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the

UNIFORM COMPLAINT PROCEDURES (continued)

complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be referred to the specified agency: ~~(5 CCR 4611)~~ **investigated and resolved by the specified agency or through an alternative process:**

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division ~~and or~~ the appropriate law enforcement agency. **(5 CCR 4611)**

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services ~~and shall, for licensing exempt facilities, be referred to the appropriate Child Development regional administrator.~~ **(5 CCR 4611)**

3. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

UNIFORM COMPLAINT PROCEDURES (continued)

~~3. Any complaint alleging fraud shall be referred to the Legal, Audits and Compliance Branch of the California Department of Education.~~

4. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education, or a due process hearing order shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

5. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)

6. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)

~~Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.~~

7. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with ~~the procedures in~~ AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code ~~8235.5~~, 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

8200-8498 Child care and development programs

8500-8538 Adult basic education

18100-18203 School libraries

32280-32289 School safety plan, uniform complaint procedures

35186 Williams uniform complaint procedures

46015 Parental leave for students

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

48853-48853.5 Foster youth
 48985 Notices in language other than English
 49010-49014 Student fees
 49060-49079 Student records, especially:
 49069.5 Records of foster youth
 49490-49590 Child nutrition programs
 49701 Interstate Compact on Educational Opportunity for Military Children
 51210 Courses of study grades 1-6
 51222 Physical education, secondary schools
 51223 Physical education, elementary schools
 51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements
 51226-51226.1 Career technical education
 51228.1-51228.3 Course periods without educational content
52059.5 Statewide system of support
 52060-52077 Local control and accountability plan, especially:
 52075 Complaint for lack of compliance with local control and accountability plan requirements
 52300-52462 Career technical education
 52500-52616.24 Adult schools
 54400-54425 Compensatory education programs
 54440-54445 Migrant education
 54460-54529 Compensatory education programs
 59000-59300 Special schools and centers
 64000-64001 Consolidated application process; school plan for student achievement
 65000-65001 School site councils

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state
 12900-12996 Fair Employment and Housing Act

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

PENAL CODE

422.55 Hate crime; definition
 422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 2

11023 Harassment and discrimination prevention and correction

CODE OF REGULATIONS, TITLE 5

3200-3205 Special education compliance complaints

4600-4670 Uniform complaint procedures
 4680-4687 Williams uniform complaint procedures
4690-4694 Complaints regarding health and safety issues in license-exempt preschool programs
 900-4965 Nondiscrimination in elementary and secondary education programs

15580-15584 Child nutrition programs complaint procedures

UNITED STATES CODE, TITLE 20

1221 Application of laws
 1232g Family Educational Rights and Privacy Act
 1681-1688 Title IX of the Education Amendments of 1972
 6301-6576 Title I Improving the Academic Achievement of the Disadvantaged
 6801-7014 Title III language instruction for limited English proficient and immigrant students

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

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

11431-11435 McKinney-Vento Homeless Assistance Act

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

99.1-99.67 Family Educational Rights and Privacy Act

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

104.7 Designation of responsible employee for Section 504

106.1-106.82 Nondiscrimination on the basis of sex in education programs, especially:

106.8 Designation of responsible employee for Title IX

106.9 Notification of nondiscrimination on basis of sex

110.25 Notification of nondiscrimination on the basis of age

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Uniform Complaint Procedure 2020-21 Program Instrument

Sample UCP Board Policies and Procedures

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

Dear Colleague Letter, September 22, 2017

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

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

Dear Colleague Letter: Harassment and Bullying, October 2010

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002

WEB SITES

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

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

~~Family Policy Compliance Office: <https://www2.ed.gov/policy/gen/guid/fpco>~~

Student Privacy Policy Office: <https://www2.ed.gov/about/offices/list/opepd/sppo>

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

U.S. Department of Justice: <http://www.justice.gov>

Policy

Adopted: November 14, 2019

Revised: February 9, 2021

CARDIFF SCHOOL DISTRICT
Cardiff-By-The-Sea, California

Administrative Regulation

Community Relations

AR 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Except as the Governing Board may otherwise specifically provide in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) **and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment**. The compliance officer(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)

Ada Principa, Cardiff School Principal, Superintendent

(title or position)

Cardiff School District

(unit or office)

1888 Montgomery Avenue, Cardiff, Ca 92007

(address)

(760) 632-5894; (760) 632-5892; (760) 632-5890

(telephone number)

www.cardiffschools.com

(email)

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent, if applicable, if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed

UNIFORM COMPLAINT PROCEDURES (continued)

with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program, applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), applicable standards for reaching decisions on complaints, and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

(cf. 9124 - Attorney)

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the result of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

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

(cf. 5145.6 - Parental Notifications)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and **a list of** all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy

UNIFORM COMPLAINT PROCEDURES (continued)

2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate

4.3. A statement that a UCP complaint regarding student fees must be filed no later than one year from the date the alleged violation occurred

4. A statement that, in the case of a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, a UCP complaint must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct

3-5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

2-6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3260 - Fees and Charges)

3. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

4. A statement that a complaint regarding student fees must be filed no later than one year from the date the alleged violation occurred

5-7. A statement that the district will post a standardized notice of the educational rights of foster youth, homeless students, former juvenile court school students now enrolled in the district, children of military families, migrant students, and immigrant students enrolled in a newcomer program, as specified in Education Code 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

6. Identification of the responsible staff member(s), position(s), or unit(s) designated to receive complaints

UNIFORM COMPLAINT PROCEDURES (continued)

- 7.8.** A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
- 8.9.** A statement that the complainant has a right to appeal the district's **decision investigation report** to CDE **for programs within the scope of the UCP** by filing a written appeal, including a copy of the original complaint and the district's decision, within 15 days of receiving the district's decision
- 9.10.** A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal antidiscrimination laws, if applicable
- 10.11.** A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 shall be posted on the district web site and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

UNIFORM COMPLAINT PROCEDURES (continued)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy (item #1 of the section "Complaints Subject to UCP") may be filed by any individual, public agency, or organization. (5 CCR 4630)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. ~~However, any such complaint shall be filed no later than one year from the date the alleged violation occurred.~~
3. ~~However, any such~~ **A UCP complaint shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Board. (5 CCR 4630)**
- 3.4. A complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) may be filed only by **a persons** who alleges ~~that they have~~ **having** personally suffered unlawful discrimination, **a person** ~~or~~ who believes ~~that an individual or~~ **any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying.** The complaint shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
- 4.5. When a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
- 5.6. When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take

UNIFORM COMPLAINT PROCEDURES (continued)

all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with

UNIFORM COMPLAINT PROCEDURES (continued)

information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform both parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Similarly, a respondent's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for ~~Final Decision~~ Investigation Report

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written **investigation** report, as described in the section "~~Final Written Decision~~ **Investigation Report**" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), the respondent shall be informed of any extension of the timeline agreed to by the complainant. The respondent also shall be sent the ~~district's final written decision~~ **investigation report** at the same time it is provided to the complainant.

(cf. 9321 - Closed Session)

~~Final Written Decision~~ Investigation Report

For all complaints, the district's ~~final written decision~~ **investigation report** shall include: (5 CCR 4631)

UNIFORM COMPLAINT PROCEDURES (continued)

1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:
 - a. Statements made by any witnesses
 - b. The relative credibility of the individuals involved
 - c. How the complaining individual reacted to the incident
 - d. Any documentary or other evidence relating to the alleged conduct
 - e. Past instances of similar conduct by any alleged offenders
 - f. Past false allegations made by the complainant
2. The conclusion(s) of law. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Disposition of the complaint
4. Rationale for such disposition

For complaints of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.

The determination of whether a hostile environment exists may involve consideration of the following:

- a. The manner in which the misconduct affected one or more students' education
- b. The type, frequency, and duration of the misconduct
- c. The relationship between the alleged victim(s) and offender(s)
- d. The number of persons engaged in the conduct and at whom the conduct was directed
- e. The size of the school, location of the incidents, and context in which they occurred
- f. Other incidents at the school involving different individuals

UNIFORM COMPLAINT PROCEDURES (continued)

- 5.3.** Corrective action(s) **whenever the district finds merit in the complaint**, including, **when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600** ~~any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5 CCR 4600~~

~~For complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the decision may, as required by law, include:~~

- ~~a. The corrective actions imposed on the respondent~~
 - ~~b. Individual remedies offered or provided to the complainant or another person who was the subject of the complaint, but this information should not be shared with the respondent.~~
 - ~~c. Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence~~
- 6.4.** Notice of the complainant's **and respondent's** right to appeal the district's **decision investigation report** to CDE within 15 calendar days, and procedures to be followed ~~for initiating such an appeal~~, **except when the district has used the UCP to address a complaint not specified in 5 CCR 4610**

5. Procedures to be followed for initiating an appeal to CDE

The **decision investigation report** may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of ~~a decision~~ **an investigation report** may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the **decision investigation report** or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), notice of the ~~district's decision~~ **investigation report** to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved is enrolled in a school at which 15 percent or more of the students speak a single primary language other than English, then the **decision investigation report** shall also be translated into that language pursuant to Education Code 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

UNIFORM COMPLAINT PROCEDURES (continued)

For complaints alleging unlawful discrimination based on state law (such as discriminatory harassment, intimidation, and bullying), the **decision investigation report** shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
(cf. 6164.2 - Guidance/Counseling Services)
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim

UNIFORM COMPLAINT PROCEDURES (continued)

7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

When an employee is found to have committed retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

UNIFORM COMPLAINT PROCEDURES (continued)

However, if a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges, physical education instructional minutes, **courses without educational content**, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 52075)

For complaints alleging noncompliance with the laws regarding student fees, the district shall attempt in good faith, by engaging in reasonable efforts, to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's **final-written decision investigation report** on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within **15 30** calendar days of receiving the district's **decision-investigation report**. (5 CCR 4632)

~~The complainant shall specify the basis for the appeal of the decision and how the facts of the district's decision are incorrect and/or the law has been misapplied.~~ The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's **decision-investigation report for** that complaint. The complainant shall specify **and explain** the basis for the appeal, including as least one of the following: (5 CCR 4632)

- 1. The district failed to follow its complaint procedures.**
- 2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.**
- 3. The material findings of fact in the district's investigation report are not supported by substantial evidence.**
- 4. The legal conclusion in the district's investigation report is inconsistent with the law.**
- 5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.**

~~When a respondent in any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) is dissatisfied with the district's final written decision, the respondent, in the same manner as the complainant, may file an appeal with CDE.~~

UNIFORM COMPLAINT PROCEDURES (continued)

Upon notification by CDE that the district's **decision investigation report** has been appealed, the Superintendent or designee shall forward the following documents to CDE **within 10 days of the date of notification**: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the **written decision district's investigation report**
- ~~3. A summary of the nature and extent of the investigation conducted by the district, if not covered by the decision~~
- 4.3.** A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
- 5.4.** A report of any action taken to resolve the complaint
- 6.5.** A copy of the district's UCP
- 7.6.** Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Note: **Pursuant to 5 CCR 4633, CDE is required to issue a written decision regarding the appeal within 60 days of CDE's receipt of the appeal, unless extended by written agreement with the appellant or documentation by CDE of exceptional circumstances. Within 30 days of the appeal decision, either party may request reconsideration by the Superintendent of Public Instruction or designee.**

Pursuant to 5 CCR 4650, CDE may directly intervene in a complaint without waiting for action by the district when certain conditions exist, including the following: (1) the complaint alleges failure to comply with the UCP, including failure to follow the required timelines and failure to implement the final **written decision investigation report**; (2) the complainant requires anonymity due to the possibility of retaliation and would suffer immediate and irreparable harm if a complaint was filed and the complainant was named; **or** (3) the complainant would suffer immediate and irreparable harm as a result of an application of a districtwide policy that is in conflict with state or federal law and that filing a complaint would be futile

Health and Safety Complaints in Licensed ~~d~~-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt CSPP program shall be addressed through the procedures described in 5 CCR 4690-4694.

UNIFORM COMPLAINT PROCEDURES (continued)

In each license-exempt CSPP classroom, a notice shall be posted notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. (Education Code 8235.5; **5 CCR 4690**)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint and shall contain a space to indicate whether the complainant desires a response to the complaint. If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. (Education Code 8235.5; **5 CCR 4690**)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8235.5; **5 CCR 4692**)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, **within 45 working days of the initial filing of the complaint,** report the resolution of the complaint to the complainant **and CDE's assigned field consultant within 45 working days of the initial filing of the complaint.** If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. **If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled meeting.** (Education Code 8235.5; **5 CCR 4692**)

A complainant may file a written appeal of the district's decision to CDE in accordance with 5 CCR 4632. (Education Code 8235.5)

Any such appeal shall be filed within 30 days of receiving the decision.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled meeting and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8235.5; 5 CCR 4693, 4694)

UNIFORM COMPLAINT PROCEDURES (continued)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools. **(5 CCR 4693)**

**CARDIFF SCHOOL DISTRICT
BOARD GOVERNANCE PROTOCOLS**

ISSUE	PROTOCOL
Meeting Length	Start at 5:00 p.m. when a quorum is present
	Don't brief latecomer on prior action
	No more than 30 minutes per agenda item
Stay Focused on Agenda	Stay focused on items on the agenda, avoid sidetracks, politely nudge members back
	Exercise the power of the Chair to move items along
	Avoid side conversations
Role of the President During Meetings	Focus the discussion
	Summarize the points of the discussion to the satisfaction of the team
	Communicate the direction of the Board to the Superintendent after the Board decision
	The Board President will be the spokesperson for the Board and communicate the consensus of the Board regarding controversial and "hot" issues
Manage Meetings	Ask questions about items or backup in advance of the meeting to give staff an opportunity to prepare and to ensure there are no "surprises" during the meeting
Asking Questions in Advance	Board members may choose to give a summary of questions they may have asked in preparation for the meeting
Managing Meetings: Time Monitoring	The Board President/designee will serve as time monitor to assist the President in managing meeting length
Managing Meetings: Public Comment	The Board President and Superintendent may, in consultation with the Board, adjust the agenda to accommodate public comment or attending staff/presenters
	The Board President will remind the public that the Board will not respond to questions during this portion of the agenda
Closed Session	What is said there, stays there
	Items not on the agenda are not discussed
Handling Complaints and Concerns	Trustees listen carefully to complaints, remembering they are only hearing one side of the story, then direct the person making the complaint to the person in the District most appropriate and able to help them resolve their concern. This will ensure everyone is treated fairly, equally and expeditiously and that the processes and procedures of the District are upheld. As representatives of the public, it is important the Trustees invite the person with the complaint to ultimately get back to them if the issue is not resolved.
	The Trustee will advise the Superintendent of valid concerns.
Self-Monitoring of Governance Team Effectiveness	Individual Trustees agree to review and adhere to meeting norms, goals, and Board member roles as defined by CSBA. When behavior by an individual trustee detracts from effective governance, other Trustees work with that Trustee to encourage conformance to our norms (communicating with courage and consideration)
	In a workshop setting, the governance team will evaluate its effectiveness every year



Cardiff School District

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

Audit Report

June 30, 2020



WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS



Cardiff School District

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June 30, 2020

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Cardiff School District

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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, 2020, 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, 2020, 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 *2019-20 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 February 1, 2021, 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
February 1, 2021

CARDIFF SCHOOL DISTRICT
Management Discussion and Analysis
June 30, 2020
(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, 2020.

FINANCIAL HIGHLIGHTS

- Total net position is **(\$459,452)**. This is a increase of \$1,401,257 over the prior year. 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 41 students from October 2018 to October 2019. *(See Table 2)*
- Property tax revenue increased by 5.7% 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 2019-2020?"

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.

Fiduciary Funds

The District is the trustee, or fiduciary, for the student activities funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL ANALYSIS OF THE GOVERNMENT WIDE STATEMENTS

The School District as a Whole

The District's net position was (\$0.6) million at June 30, 2020. Of this amount, unrestricted net position was (\$22.4) million, net investment in capital assets was \$5.5 million, and restricted net position was \$16.3 million. A Comparative analysis of government-wide statement of net position is presented in Table 1.

The District's net position increased \$1.4 million this fiscal year (See Table 1). The District's expenses for instructional and pupil services represented 70% of total expenses. The administrative activities of the District accounted for just 7% of total costs. The remaining 23% 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 \$12.3 million. The amount that our local taxpayers financed for these activities through property taxes was \$10.9 million. Federal and State aid not restricted to specific purposes totaled \$0.7 million. Operating grants and contributions revenue was \$0.7 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, 2019	June 30, 2020	Change
ASSETS			
Current Assets	\$ 25,705,503	\$ 19,227,229	\$ (6,478,274)
Capital Assets	14,795,033	24,503,829	9,708,796
Total Assets	40,500,536	43,731,058	3,230,522
DEFERRED OUTFLOWS	3,142,835	2,445,520	(697,315)
LIABILITIES			
Current Liabilities	873,413	769,338	(104,075)
Long-Term Liabilities	43,210,815	44,853,962	1,643,147
Total Liabilities	44,084,228	45,623,300	1,539,072
DEFERRED INFLOWS	1,419,852	1,012,730	(407,122)
NET POSITION			
Invested in Capital Assets, Net	3,132,452	5,523,911	2,391,459
Restricted	22,869,960	16,306,618	(6,563,342)
Unrestricted	(27,863,121)	(22,289,981)	5,573,140
Total Net Position	\$ (1,860,709)	\$ (459,452)	\$ 1,401,257
BUSINESS TYPE ACTIVITIES			
	June 30, 2019	June 30, 2020	Change
ASSETS			
Current Assets	\$ 274,213	\$ 275,005	\$ 792
Total Assets	274,213	275,005	792
DEFERRED OUTFLOWS	150,309	145,161	(5,148)
LIABILITIES			
Current Liabilities	791	175	(616)
Long-Term Liabilities	424,559	499,486	74,927
Total Liabilities	425,350	499,661	74,311
DEFERRED INFLOWS	41,114	8,631	(32,483)
NET POSITION			
Unrestricted	(41,942)	(88,126)	(46,184)
Total Net Position	\$ (41,942)	\$ (88,126)	\$ (46,184)

TABLE 2

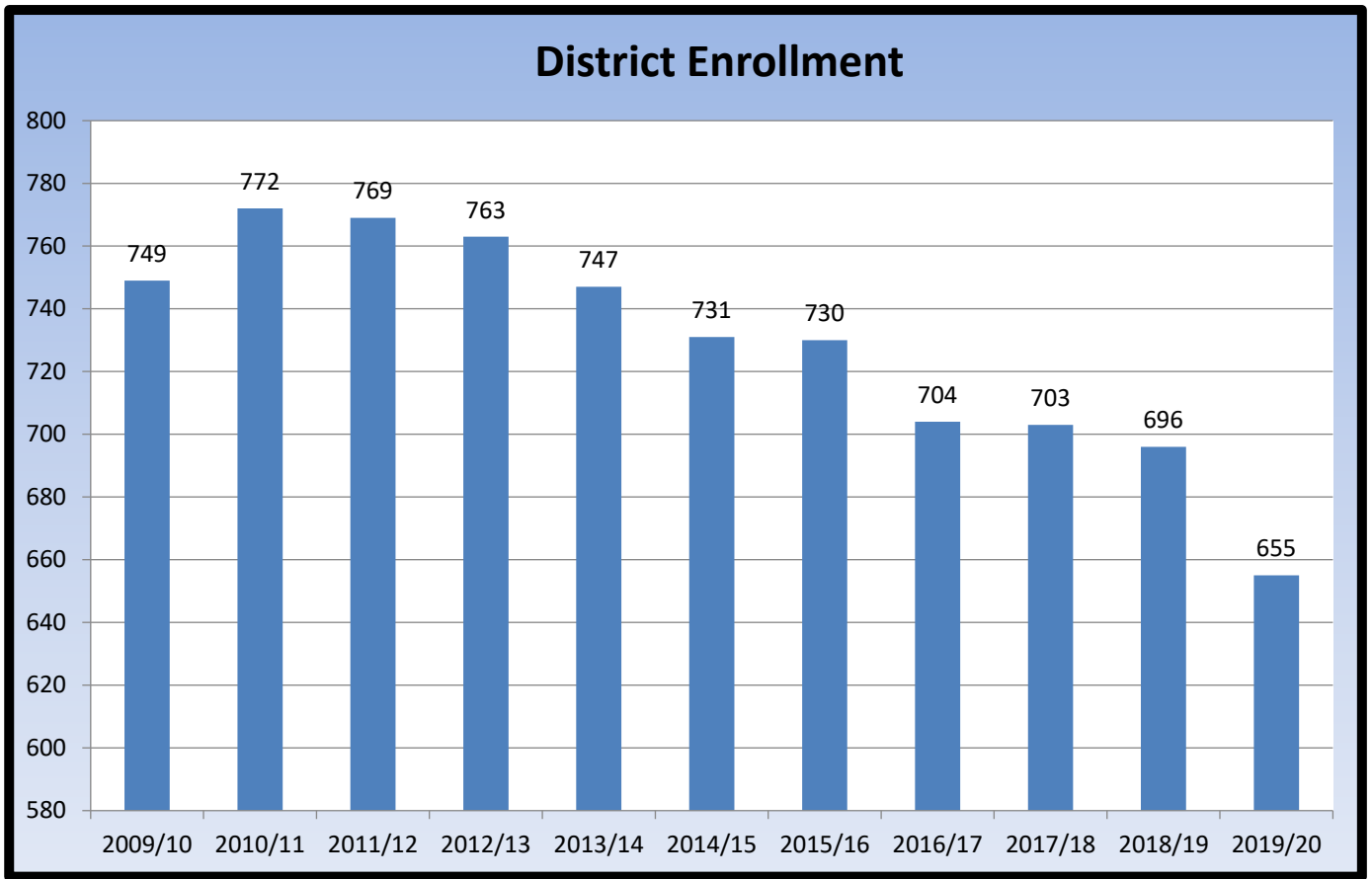
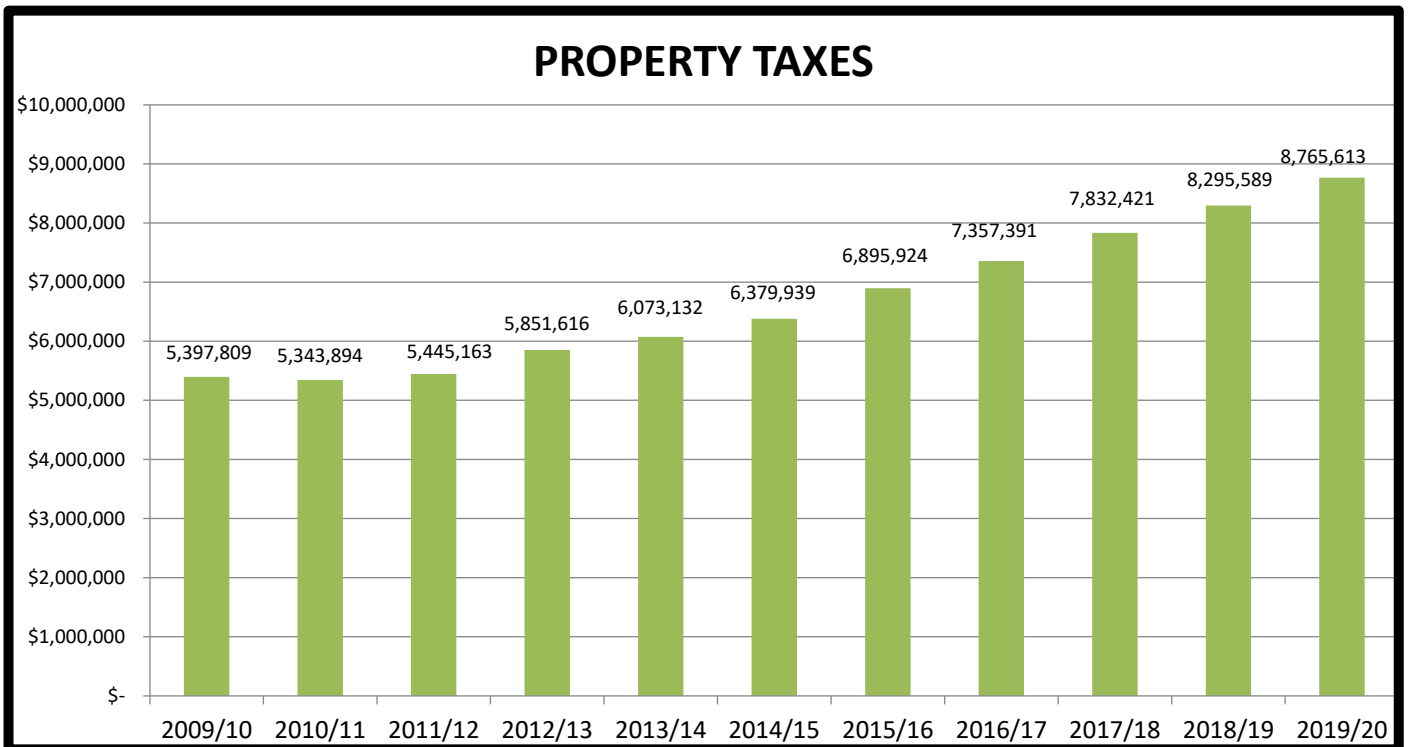


TABLE 3

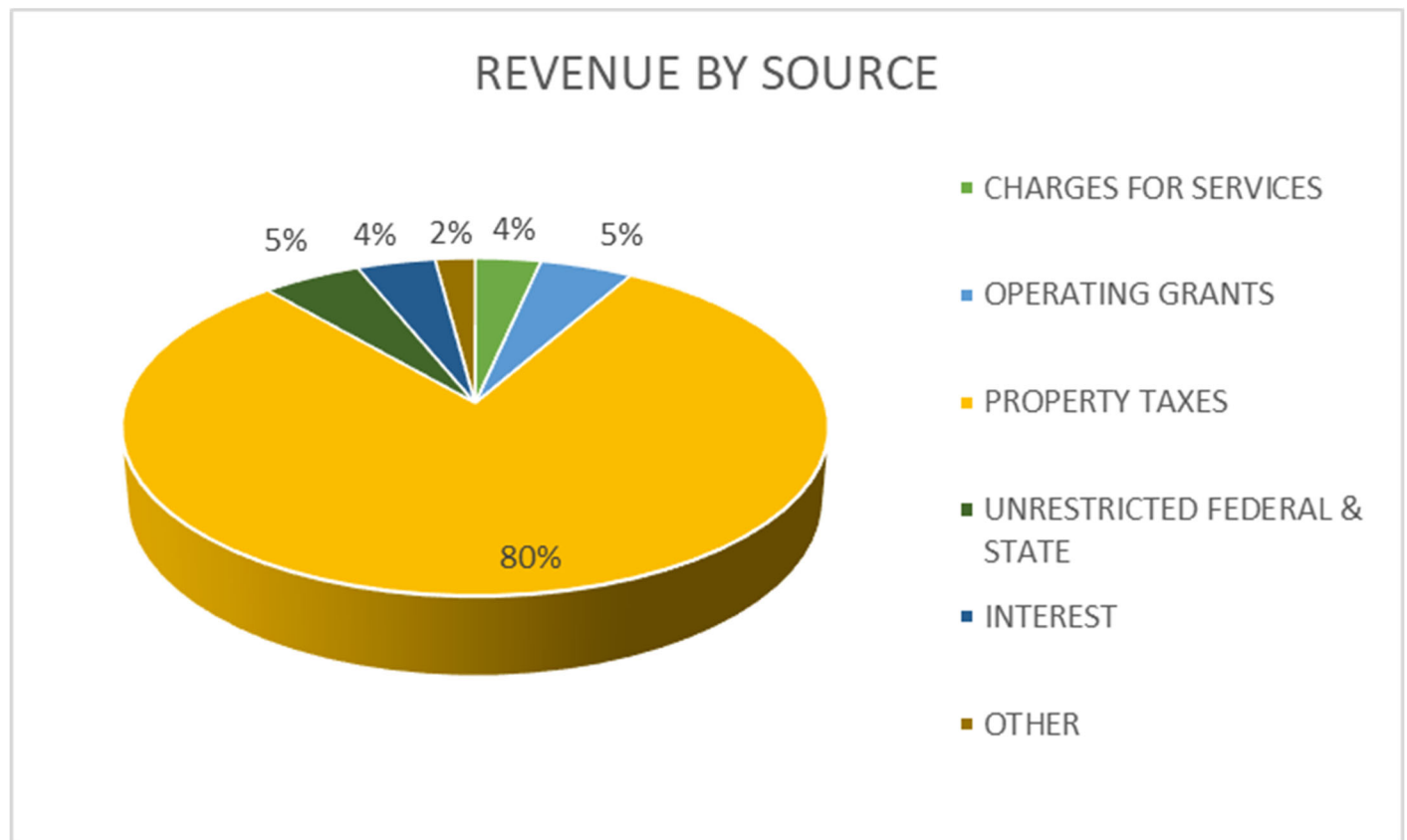


REVENUES

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

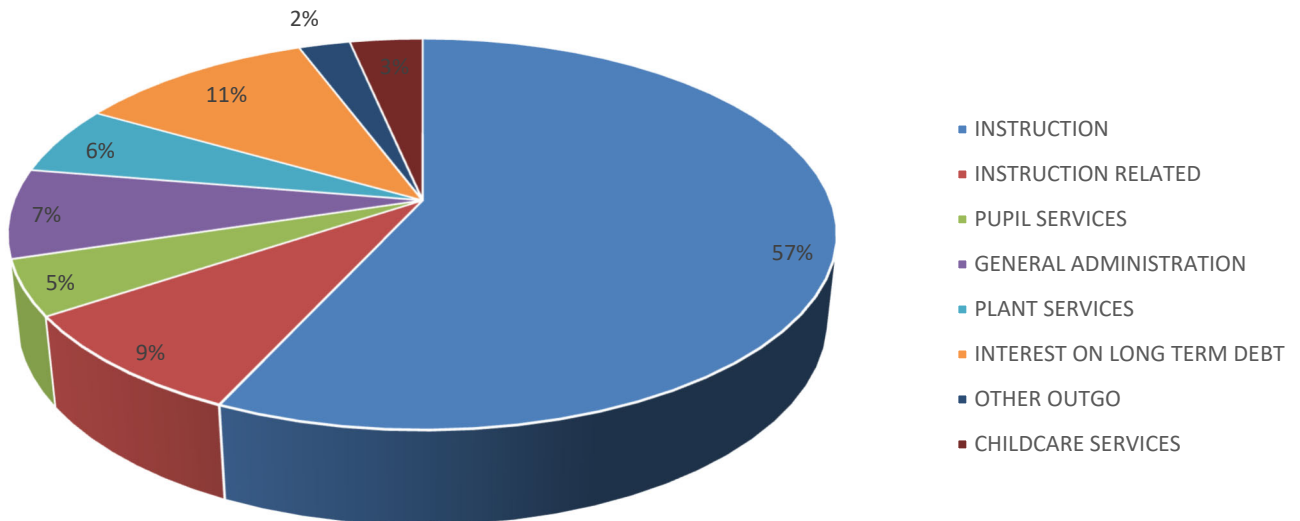


EXPENSES

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

EXPENSES	GOVERNMENTAL ACTIVITIES		BUSINESS TYPE ACTIVITIES	
	2018-19	2019-20	2018-19	2019-20
Governmental Activities:				
Instruction	\$ 7,145,543	\$ 6,975,136	\$ -	\$ -
Instruction - Related	1,026,058	1,075,167	-	-
Pupil Services	625,633	562,641	-	-
General Administration	850,453	905,854	-	-
Plant Services	993,053	698,478	-	-
Interest on Long Term Debt	1,161,324	1,344,797	-	-
Other Outgo	422,046	289,882	-	-
Business Type Activities				
Child Care Services	-	-	363,522	410,301
TOTAL	\$ 12,224,110	\$ 11,851,955	\$ 363,522	\$ 410,301

EXPENSES BY FUNCTION



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, 2020.

	ADOPTED BUDGET	FINAL BUDGET	ACTUAL
REVENUES	10,379,930	10,474,441	10,907,636
EXPENDITURES	10,151,634	10,340,030	10,239,614

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, 2020 and 2019**

	2020	2019	Net \$ Change	Net % Change
Land	\$ 787,808	\$ 787,808	\$ 0	0.0%
Work in Progress	12,997,536	2,978,232	10,019,304	336.4%
Land Improvements	107,790	107,789	1	0.0%
Buildings & Improvements	16,714,765	16,932,625	(217,860)	-1.3%
Equipment	414,185	416,852	(2,667)	-0.6%
Less Accumulated Depreciation for				
Land Improvements	(85,315)	(81,047)	(4,268)	5.3%
Buildings & Improvements	(6,082,180)	(5,959,947)	(122,233)	2.1%
Equipment	(350,760)	(387,279)	36,519	-9.4%
Total	\$ 24,503,829	\$ 14,795,033	\$ 9,708,796	65.6%

LONG TERM DEBT

At year end, the District had \$30,193,950 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, 2020 and 2019

	<u>2020</u>	<u>2019</u>	<u>Net \$ Change</u>	<u>Net % Change</u>
General Obligation Bonds	\$ 30,034,891	\$ 30,968,574	\$ (933,683)	-3.0%
Capital Leases Payable	<u>159,059</u>	<u>260,977</u>	<u>(101,918)</u>	<u>-39.1%</u>
Total Long-Term Debt	<u>\$ 30,193,950</u>	<u>\$ 31,229,551</u>	<u>\$ (1,035,601)</u>	<u>-3.3%</u>

FACTORS BEARING ON THE DISTRICT'S FUTURE

The State's economic downturns and surpluses impact the District's future dramatically. The financial well-being of the District is tied in large measure to the state funding formula. COVID-19 has created uncertainty to the health of the State's budget due to an overall downturn in the economy that will likely affect state tax collections. It is expected that state funding will be lower in 2020-21 than in 2019-20 as a direct result of the COVID-19 pandemic. Since the District receives most funding from property taxes, this is not expected to have a significant negative effect on the District; however, the District continues to monitor the economic environment for potential losses in revenue.

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, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	\$ 18,883,005	\$ 273,721	\$ 19,156,726
Receivables	343,775	1,284	345,059
Inventory	449	-	449
Capital Assets:			
Land	787,808	-	787,808
Improvements	107,790	-	107,790
Buildings	16,714,765	-	16,714,765
Equipment	414,185	-	414,185
Work in Progress	12,997,536	-	12,997,536
Less Accumulated Depreciation	(6,518,255)	-	(6,518,255)
Total Assets	43,731,058	275,005	44,006,063
Deferred Outflows of Resources	2,445,520	145,161	2,590,681
Liabilities			
Accounts Payable and Other Current Liabilities	769,338	175	769,513
Unearned Revenue	-	-	-
Long-Term Liabilities:			
Due Within One Year	1,669,948	-	1,669,948
Due in More Than One Year	43,184,014	499,486	43,683,500
Total Liabilities	45,623,300	499,661	46,122,961
Deferred Inflows of Resources	1,012,730	8,631	1,021,361
Net Position			
Net Investment in Capital Assets	5,523,911	-	5,523,911
Restricted for:			
Capital Projects	14,158,967	-	14,158,967
Debt Service	2,004,467	-	2,004,467
Educational Programs	49,635	-	49,635
Other Purposes (Expendable)	91,600	-	91,600
Other Purposes (Nonexpendable)	1,949	-	1,949
Unrestricted	(22,289,981)	(88,126)	(22,378,107)
Total Net Position	\$ (459,452)	\$ (88,126)	\$ (547,578)

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, 2020

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business Type Activities	Total
Governmental Activities:						
Instruction	\$ 6,975,136	\$ -	\$ 487,356	\$ (6,487,780)	\$ -	\$ (6,487,780)
Instruction-Related Services						
Instructional Supervision and Administration	6,704	-	-	(6,704)	-	(6,704)
Instructional Library, Media and Technology	428,898	-	3,429	(425,469)	-	(425,469)
School Site Administration	639,565	-	9,810	(629,755)	-	(629,755)
Pupil Services						
Home-to-School Transportation	72,659	-	-	(72,659)	-	(72,659)
Food Services	147,343	48,539	27,821	(70,983)	-	(70,983)
All Other Pupil Services	342,639	-	72,624	(270,015)	-	(270,015)
General Administration						
Centralized Data Processing	2,458	-	-	(2,458)	-	(2,458)
All Other General Administration	903,396	56	6,337	(897,003)	-	(897,003)
Plant Services	698,478	63,096	4,692	(630,690)	-	(630,690)
Ancillary Services	-	-	-	-	-	-
Community Services	-	-	-	-	-	-
Enterprise Activities	-	-	-	-	-	-
Interest on Long-Term Debt	1,344,797	-	-	(1,344,797)	-	(1,344,797)
Debt Issuance Costs	82,316	-	-	(82,316)	-	(82,316)
Transfers Between Agencies	207,566	-	50,736	(156,830)	-	(156,830)
Business Type Activities:						
Child Care Services	410,301	356,377	-	-	(53,924)	(53,924)
Total	<u>\$ 12,262,256</u>	<u>\$ 468,068</u>	<u>\$ 662,805</u>	<u>\$ (11,077,459)</u>	<u>\$ (53,924)</u>	<u>\$ (11,131,383)</u>
General Revenues:						
Taxes and Subventions:						
Taxes Levied for General Purposes				\$ 8,802,785	\$ -	\$ 8,802,785
Taxes Levied for Debt Service				2,133,131	-	2,133,131
Taxes Levied for Other Specific Purposes				(300)	-	(300)
Federal and State Aid, Not Restricted				706,766	-	706,766
Interest and Investment Earnings				551,203	7,740	558,943
Miscellaneous				285,131	-	285,131
Total General Revenues				<u>12,478,716</u>	<u>7,740</u>	<u>12,486,456</u>
Change in Net Position				1,401,257	(46,184)	1,355,073
Net Position, Beginning				(1,860,709)	(41,942)	(1,902,651)
Net Position, Ending				<u>\$ (459,452)</u>	<u>\$ (88,126)</u>	<u>\$ (547,578)</u>

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

Cardiff School District

Balance Sheet – Governmental Funds

June 30, 2020

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest & Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash in County Treasury	\$ 2,985,858	\$ 11,381,224	\$ 2,288,388	\$ 2,004,467	\$ 221,570	\$ 18,881,507
Cash in Revolving Fund	1,500	-	-	-	-	1,500
Accounts Receivable	285,959	54,139	3,400	-	276	343,774
Due from Other Funds	-	-	1,569,507	-	-	1,569,507
Stores Inventories	-	-	-	-	449	449
Total Assets	<u>\$ 3,273,317</u>	<u>\$ 11,435,363</u>	<u>\$ 3,861,295</u>	<u>\$ 2,004,467</u>	<u>\$ 222,295</u>	<u>\$ 20,796,737</u>
Liabilities and Fund Balance						
Liabilities:						
Accounts Payable	\$ 171,585	\$ 139,015	\$ 94,348	\$ -	\$ 901	\$ 405,849
Due to Other Funds	1,569,507	-	-	-	-	1,569,507
Total Liabilities	<u>1,741,092</u>	<u>139,015</u>	<u>94,348</u>	<u>-</u>	<u>901</u>	<u>1,975,356</u>
Fund Balance:						
Nonspendable Fund Balances	1,500	-	-	-	449	1,949
Restricted Fund Balances	140,225	11,296,348	2,642,684	2,004,467	220,945	16,304,669
Assigned Fund Balances	1,173	-	1,124,263	-	-	1,125,436
Unassigned Fund Balances	1,389,327	-	-	-	-	1,389,327
Total Fund Balance	<u>1,532,225</u>	<u>11,296,348</u>	<u>3,766,947</u>	<u>2,004,467</u>	<u>221,394</u>	<u>18,821,381</u>
Total Liabilities and Fund Balance	<u>\$ 3,273,317</u>	<u>\$ 11,435,363</u>	<u>\$ 3,861,295</u>	<u>\$ 2,004,467</u>	<u>\$ 222,295</u>	<u>\$ 20,796,737</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, 2020

Total fund balances governmental funds: \$ 18,821,381

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	31,022,084	
Accumulated depreciation	<u>(6,518,255)</u>	
Net		24,503,829

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: (363,490)

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	30,034,891	
Capital leases payable	159,059	
Certificates of participation payable	2,725,000	
Net pension liability	10,656,997	
Total OPEB liability	1,228,750	
Compensated absences	<u>49,265</u>	
Total		(44,853,962)

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	2,420,372	
Deferred inflows of resources relating to pensions	<u>(955,797)</u>	
Net		1,464,575

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, 2020

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	25,148	
Deferred inflows of resources relating to OPEB	<u>(56,933)</u>	
	Net	<u>(31,785)</u>
Total net position governmental activities:		<u><u>\$ (459,452)</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, 2020

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest & Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
State Apportionment	\$ 386,643	\$ -	\$ -	\$ -	\$ -	\$ 386,643
Education Protection Account Funds	133,078	-	-	-	-	133,078
Local Property Taxes	8,782,922	-	-	2,122,045	-	10,904,967
Federal Revenue	102,038	-	-	-	26,139	128,177
Other State Revenue	868,990	-	-	10,786	1,539	881,315
Interest Income	80,870	445,569	14,468	10,265	4,839	556,011
Other Local Revenue	553,126	-	-	91	111,692	664,909
Total Revenues	10,907,667	445,569	14,468	2,143,187	144,209	13,655,100
Expenditures						
Current Expenditures:						-
Instruction	6,778,329	-	-	-	-	6,778,329
Instruction - Related Services	1,097,503	-	-	-	-	1,097,503
Pupil Services	422,008	-	-	-	149,316	571,324
General Administration	920,958	-	-	-	7,781	928,739
Plant Services	706,138	-	-	-	-	706,138
Debt Issue Costs	-	-	82,316	-	-	82,316
Other Outgo	207,566	-	-	-	-	207,566
Capital Outlay	-	8,740,840	1,305,797	-	-	10,046,637
Debt Service:						
Principal	101,918	-	-	525,625	-	627,543
Interest	5,194	-	-	1,715,990	-	1,721,184
Total Expenditures	10,239,614	8,740,840	1,388,113	2,241,615	157,097	22,767,279
Excess (Deficiency) of Revenues Over (Under) Expenditures	668,053	(8,295,271)	(1,373,645)	(98,428)	(12,888)	(9,112,179)
Other Financing Sources (Uses):						
Transfers In	-	-	1,569,507	-	65,000	1,634,507
Transfers Out	(1,634,507)	-	-	-	-	(1,634,507)
Proceeds from Sale of Certificates of Participation	-	-	2,725,000	-	-	2,725,000
Other Sources	-	24,649	-	-	-	24,649
Total Other Financing Sources (Uses)	(1,634,507)	24,649	4,294,507	-	65,000	2,749,649
Net Change in Fund Balance	(966,454)	(8,270,622)	2,920,862	(98,428)	52,112	(6,362,530)
Fund Balance, Beginning of Year	2,498,679	19,566,970	846,085	2,102,895	169,282	25,183,911
Fund Balance, End of Year	\$ 1,532,225	\$ 11,296,348	\$ 3,766,947	\$ 2,004,467	\$ 221,394	\$ 18,821,381

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, 2020

Total change in fund balances, governmental funds: \$ (6,362,530)

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	10,046,637	
Depreciation expense	<u>(347,064)</u>	
Net		9,699,573

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:

9,222

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:

627,543

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were:

(2,725,000)

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

369,305

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:

(10,287)

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, 2020

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: (242,099)

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: 18,880

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: 16,650

Change in net position of governmental activities: \$ 1,401,257

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, 2020

	Enterprise Fund	Child Care Services Fund
Assets		
Current Assets		
Cash in County Treasury	\$ 273,721	
Accounts Receivable	1,284	
Total Current Assets	275,005	
Total Assets	\$ 275,005	
Deferred Outflows of Resources		
OPEB Related	\$ 1,020	
Pension Related	144,141	
Total Deferred Outflows of Resources	\$ 145,161	
Liabilities		
Current Liabilities		
Accounts Payable	\$ 175	
Total Current Liabilities	175	
Noncurrent Liabilities		
Net Pension Liability	456,399	
Total OPEB Liability	43,087	
Total Noncurrent Liabilities	499,486	
Total Liabilities	\$ 499,661	
Deferred Inflows of Resources		
OPEB Related	\$ 2,154	
Pension Related	6,477	
Total Deferred Inflows of Resources	\$ 8,631	
Net Position		
Unrestricted (Deficit)	(88,126)	
Total Net Position	\$ (88,126)	

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, 2020

	Enterprise Fund
	Child Care Services Fund
Operating Revenues	
Child Care Service Fees	\$ 356,377
Total Operating Revenues	<u>356,377</u>
Operating Expenses	
Classified Salaries	265,198
Employee Benefits	126,754
Books and Supplies	12,355
Services and Other Operating Expenses	<u>5,994</u>
Total Operating Expenses	<u>410,301</u>
Operating Income (Loss)	<u>(53,924)</u>
Non-Operating Revenues/(Expenses)	
Interest Income	<u>7,740</u>
Total Nonoperating Revenues/(Expenses)	<u>7,740</u>
Change in Net Position	(46,184)
Total Net Position - Beginning	<u>(41,942)</u>
Total Net Position - Ending	<u><u>\$ (88,126)</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, 2020

	<u>Child Care Services Fund</u>
Cash Flows from Operating Activities	
Cash Received from Customers	\$ 356,377
Cash Payments for Payroll and Benefits	(344,360)
Cash Payments to Other Suppliers for Goods and Services	<u>(18,965)</u>
Net Cash Provided (Used) by Operating Activities	<u>(6,948)</u>
 Cash Flows from Investing Activities	
Interest and Dividends on Investments	<u>7,616</u>
Net Cash Provided (Used) by Investing Activities	<u>7,616</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	668
Cash and Cash Equivalents, Beginning of Year	<u>273,053</u>
Cash and Cash Equivalents, End of Year	<u><u>273,721</u></u>
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ (53,924)
Change in Assets and Liabilities:	
Decrease (Increase) in Deferred Outflows of Resources	5,148
Increase (Decrease) in Accounts Payable	(616)
Increase (Decrease) in Net Pension Liability	75,649
Increase (Decrease) In Net OPEB Liability	(722)
Increase (Decrease) in Deferred Outflows of Resources	<u>(32,483)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (6,948)</u></u>

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

Cardiff School District

Statement of Net Position – Fiduciary Funds

June 30, 2020

	<u>Agency Fund</u>
	<u>Student Body Fund</u>
Assets	
Cash in Bank	\$ 51,809
Total Assets	<u>\$ 51,809</u>
Liabilities	
Due to Student Groups	\$ 51,809
Total Liabilities	<u>51,809</u>
Net Position	
Total Net Position	<u>\$ -</u>

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, 2020

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-8 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, 2020

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, 2020

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*).

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. The District maintains the following agency funds:

Student Body Fund: The student body fund is an agency fund, and therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code §48930 through §48938*).

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.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

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, 2020

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, 2020. Those newly implemented pronouncements are as follows:

GASB Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update – 2018
- Implementation Guide No. 2019-1, Implementation Guidance Update – 2019
- Implementation Guide No. 2019-2, Fiduciary Activities

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases

There have been no adjustments to the financial statements or note disclosures as a result of adoption of the accounting policies.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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

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	\$ (88,126)	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, 2020, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

	<u>Amount</u>	<u>Fair Value Measurement Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
External investment pools measured at fair value				
San Diego County Treasury	\$ 19,155,228	\$ -	\$ 19,155,228	\$ -
Total investments by fair value level	<u>\$ 19,155,228</u>	<u>\$ -</u>	<u>\$ 19,155,228</u>	<u>\$ -</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

D. Cash and Investments

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 (\$19,155,228 as of June 30, 2020). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$19,155,228. 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 (\$51,809 as of June 30, 2020) and in revolving fund (\$1,500 as of June 30, 2020) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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, 2020

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, 2020, 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	\$ 19,155,228

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, 2020, 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, 2020

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 \$19,155,228. The average weighted maturity for this pool was 516 days at June 30, 2020.

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, 2020

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, 2020 consisted of:

	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects		
Federal Government					
Special Education Programs	\$ 149,020	\$ -	\$ -	\$ -	\$ 149,020
State Government					
LCFF State Aid	26,292	-	-	-	26,292
Education Protection Account	33,398	-	-	-	33,398
Lottery	25,743	-	-	-	25,743
Special Education Mental Health	10,843	-	-	-	10,843
Local Sources					
Interest	13,425	54,139	3,400	276	71,240
Special Education Programs	27,232	-	-	-	27,232
Other Local Sources	6	-	-	-	6
Total Accounts Receivable	<u>\$ 285,959</u>	<u>\$ 54,139</u>	<u>\$ 3,400</u>	<u>\$ 276</u>	<u>\$ 343,774</u>
	Child Care Services Enterprise Fund				
Local Sources					
Interest	<u>\$ 1,284</u>				
Total Accounts Receivable	<u>\$ 1,284</u>				

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

F. Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

Governmental Activities	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 787,808	\$ -	\$ -	\$ 787,808
Work in Progress	2,978,232	10,019,304	-	12,997,536
Total capital assets not being depreciated	<u>3,766,040</u>	<u>10,019,304</u>	<u>-</u>	<u>13,785,344</u>
Capital assets being depreciated:				
Improvements	107,790	-	-	107,790
Buildings	16,932,625	-	217,860	16,714,765
Equipment	416,852	27,333	30,000	414,185
Total capital assets being depreciated	<u>17,457,267</u>	<u>27,333</u>	<u>247,860</u>	<u>17,236,740</u>
Less accumulated depreciation for:				
Improvements	(81,047)	(4,268)	-	(85,315)
Buildings	(5,959,947)	(340,053)	(217,820)	(6,082,180)
Equipment	(387,279)	(2,743)	(39,262)	(350,760)
Total accumulated depreciation	<u>(6,428,273)</u>	<u>(347,064)</u>	<u>(257,082)</u>	<u>(6,518,255)</u>
Total capital assets being depreciated, net	<u>11,028,994</u>	<u>(319,731)</u>	<u>(9,222)</u>	<u>10,718,485</u>
Governmental activities capital assets, net	<u>\$ 14,795,034</u>	<u>\$ 9,699,573</u>	<u>\$ (9,222)</u>	<u>\$ 24,503,829</u>

Depreciation was charged to functions as follows:

	Governmental Activities
Instruction	\$ 344,321
General Administration	2,458
Plant Services	285
Total	<u>\$ 347,064</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

G. Interfund Balances & Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2020 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	\$ 1,569,507	Capital Projects Contribution
	Total	<u>\$ 1,569,507</u>	

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2020, 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	\$ 1,569,507	Capital Projects Contribution
Cafeteria Fund	General Fund	65,000	Cafeteria Program Contribution
	Total	<u>\$ 1,634,507</u>	

H. Accounts Payable

Accounts payable balances as of June 30, 2020 consisted of:

	<u>Major Governmental Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Building Fund</u>	<u>Special Reserve Fund for Capital Outlay Projects</u>		
Vendor payables	\$ 171,245	\$ 29,813	\$ 94,338	\$ 882	\$ 296,278
Use tax payable	340	109,202	10	19	109,571
Total Accounts Payable	<u>\$ 171,585</u>	<u>\$ 139,015</u>	<u>\$ 94,348</u>	<u>\$ 901</u>	<u>\$ 405,849</u>
	<u>Child Care Services Enterprise Fund</u>				
Vendor payables	\$ 175				
Total Accounts Payable	<u>\$ 175</u>				

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

I. Fund Balance Classifications of the Governmental Funds

Ending fund balance classifications of the governmental funds for the year ended June 30, 2020 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	-	11,296,348	2,642,684	-	219,935	14,158,967
Debt Service	-	-	-	2,004,467	-	2,004,467
Educational Programs	49,635	-	-	-	-	49,635
Mental Health	83,454	-	-	-	-	83,454
Other Restrictions	7,136	-	-	-	1,010	8,146
Total Restricted	140,225	11,296,348	2,642,684	2,004,467	220,945	16,304,669
Assigned Fund Balances						
Capital Projects	-	-	1,124,263	-	-	1,124,263
OPEB	1,173	-	-	-	-	1,173
Total Assigned	1,173	-	1,124,263	-	-	1,125,436
Unassigned Fund Balances						
For Economic Uncertainty	356,224	-	-	-	-	356,224
Other Unassigned	1,033,103	-	-	-	-	1,033,103
Total Unassigned	1,389,327	-	-	-	-	1,389,327
Total Fund Balance	\$ 1,532,225	\$ 11,296,348	\$ 3,766,947	\$ 2,004,467	\$ 221,394	\$ 18,821,381

J. 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, 2020 the District did not issue any short term debt.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

K. 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, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
General Obligation Bonds					
Principal Balance	\$ 24,425,198	\$ -	\$ 525,625	\$ 23,899,573	\$ 493,498
Bond Premium	958,905	-	16,650	942,255	18,736
Accreted Interest	5,564,470	487,968	859,375	5,193,063	931,502
Total General Obligation Bonds	30,948,573	487,968	1,401,650	30,034,891	1,443,736
Certificates of Participation	-	2,725,000	-	2,725,000	73,000
Capital Leases	260,977	-	101,918	159,059	103,947
Total OPEB Liability*	1,245,357	-	16,607	1,228,750	-
Net Pension Liability*	10,696,997	-	40,000	10,656,997	-
Compensated Absences*	38,978	10,287	-	49,265	49,265
Total Governmental Activities	\$ 43,190,882	\$ 3,223,255	\$ 1,560,175	\$ 44,853,962	\$ 1,669,948
Business Type Activities					
Total OPEB Liability*	\$ 43,761	\$ -	\$ 674	\$ 43,087	\$ -
Net Pension Liability*	380,750	75,649	-	456,399	-
Total Business Type Activities	\$ 424,511	\$ 75,649	\$ 674	\$ 499,486	\$ -

*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, 2020

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, 2020 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
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>

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
2000 Election, Series A					
Principal Balance	\$ 2,505,198	\$ -	\$ 375,625	\$ 2,129,573	\$ 368,498
Premium	79,956	-	11,989	67,967	11,761
Accreted Interest	5,564,470	487,968	859,375	5,193,063	931,502
2016 Election, Series A					
Principal Balance	13,920,000	-	150,000	13,770,000	-
Premium	432,567	-	4,661	427,906	-
2016 Election, Series B					
Principal Balance	8,000,000	-	-	8,000,000	125,000
Premium	446,382	-	-	446,382	6,975
Total General Obligation Bonds	<u>\$ 30,948,573</u>	<u>\$ 487,968</u>	<u>\$ 1,401,650</u>	<u>\$ 30,034,891</u>	<u>\$ 1,443,736</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

The annual requirements to amortize general obligation bonds outstanding at June 30, 2020 are as follows:

Year Ended June 30,	Principal	Interest	Accreted Interest	Total
2021	\$ 493,498	\$ 858,857	\$ 931,502	\$ 2,283,857
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
2026-2030	1,283,006	4,169,608	1,331,944	6,784,558
2031-2035	2,360,000	3,777,058	-	6,137,058
2036-2040	4,360,000	3,030,238	-	7,390,238
2041-2045	6,970,000	1,977,192	-	8,947,192
2046-2050	6,940,000	527,834	-	7,467,834
Total	<u>\$ 23,899,573</u>	<u>\$ 17,760,840</u>	<u>\$ 6,760,377</u>	<u>\$ 48,420,790</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, 2020.

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	<u>(266,374)</u>	<u>(435,053)</u>	<u>(446,382)</u>
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, 2020

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, 2020:

	<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	\$ -	\$ 2,725,000	\$ 73,000
Total COPs	<u>\$ -</u>	<u>\$ 2,725,000</u>	<u>\$ -</u>	<u>\$ 2,725,000</u>	<u>\$ 73,000</u>

The annual requirements to amortize certificates of participation outstanding at June 30, 2020 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 73,000	\$ 84,778	\$ 157,778
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
2026-2030	455,000	336,641	791,641
2031-2035	532,000	259,623	791,623
2036-2040	621,000	169,643	790,643
2041-2045	728,000	64,465	792,465
Total	<u>\$ 2,725,000</u>	<u>\$ 1,232,324</u>	<u>\$ 3,957,324</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

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
2021	\$ 103,947	\$ 3,105	\$ 107,052
2022	55,112	1,097	56,209
Total	<u>\$ 159,059</u>	<u>\$ 4,202</u>	<u>\$ 163,261</u>

5. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2020 amounted to \$49,265. This amount is included as part of long-term liabilities in the government-wide financial statements.

6. Net Pension Liability

The District's beginning net pension liability was \$11,077,747 and increased by \$35,649 during the year ended June 30, 2020 for a ending net pension liability of \$11,113,396. See Note L for additional information regarding the net pension liability.

7. Total OPEB Liability

The District's beginning total OPEB liability was \$1,289,118 and decreased by \$17,281 during the year ended June 30, 2020 for an ending total OPEB liability of \$1,271,837. See Note M for additional information regarding the net OPEB liability.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

L. 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, 2020 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 (at June 30, 2020)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2020)	17.100%	17.100%
Required State Contribution Rates (at June 30, 2020)	10.328%	10.328%

*Amounts are limited to 120% of Social Security Wage Base.

**The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

	CalPERS	
	Before	After
Hire Date	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 55	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 (at June 30, 2020)	7.000%	7.000%
Required Employer Contribution Rates (at June 30, 2020)	19.721%	19.721%

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2020 (measurement date June 30, 2019), 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 17.10% of creditable compensation for the fiscal year ended June 30, 2020. 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.

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, 2020 (measurement date June 30, 2019), the employee contribution rate was 7.00% and the employer contribution rate was 19.721% of covered payroll.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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, 2020 (measurement date June 30, 2019) 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	On Behalf	On Behalf	On Behalf
June 30,	Contribution	Contribution	Pension
	Rate	Amount	Expense
2018	8.292%	\$ 374,892	\$ 157,098
2019	15.613%	712,506	(136,430)
2020	10.328%	583,539	157,003

CalPERS			
Year Ended	On Behalf	On Behalf	On Behalf
June 30,	Contribution	Contribution	Pension
	Rate	Amount	Expense
2019	6.737%	\$ 111,464	\$ -

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 as a continuing settlement associated with SB90. As a result, on behalf contributions for the years ended June 30, 2019 and June 30, 2020 are not comparable to the year June 30, 2018 as presented.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

d. Contributions Recognized

For the fiscal year ended June 30, 2020 (measurement period June 30, 2019), the contributions recognized for each plan were:

Fund Financial Statements (Current Financial Resources Measurement Focus)			
<u>Governmental Funds</u>	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Contributions - Employer	\$ 822,334	\$ 269,612	\$ 1,091,946
Contributions - State On Behalf Payments	583,539	-	583,539
Total Governmental Funds Contributions	<u>\$ 1,405,873</u>	<u>\$ 269,612</u>	<u>\$ 1,675,485</u>
Enterprise Funds Financial Statements (Economic Resources Measurement Focus)			
<u>Enterprise Funds</u>	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Contributions - Employer	\$ -	\$ 39,573	\$ 39,573
Contributions - State On Behalf Payments	-	-	-
Total Enterprise Funds Contributions	<u>\$ -</u>	<u>\$ 39,573</u>	<u>\$ 39,573</u>
Government-Wide Financial Statements (Economic Resources Measurement Focus)			
<u>Governmental Activities</u>	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Contributions - Employer	\$ 652,373	\$ 223,122	\$ 875,495
Contributions - State On Behalf Payments	583,539	-	583,539
Total Governmental Contributions	<u>1,235,912</u>	<u>223,122</u>	<u>1,459,034</u>
<u>Business Type Activities</u>			
Contributions - Employer	-	39,573	39,573
Contributions - State On Behalf Payments	-	-	-
Total Business Type Contributions	<u>-</u>	<u>39,573</u>	<u>39,573</u>
Total Contributions Government Wide	<u>\$ 1,235,912</u>	<u>\$ 262,695</u>	<u>\$ 1,498,607</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019 (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		
	Governmental	Business Type	Total
	Activities	Activities	
CalSTRS	\$ 7,667,963	\$ -	\$ 7,667,963
CalPERS	2,989,034	456,399	3,445,433
Total	<u>\$ 10,656,997</u>	<u>\$ 456,399</u>	<u>\$ 11,113,396</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, 2019. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to measurement date June 30, 2019 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, 2019 and June 30, 2020 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, 2019	0.0085%	0.0310%	0.0395%	0.0108%
Proportion June 30, 2020	0.0085%	0.0049%	0.0134%	0.0103%
Change in Proportion	<u>0.0000%</u>	<u>-0.0261%</u>	<u>-0.0261%</u>	<u>-0.0005%</u>
<u>Business Type Activities</u>				
Proportion June 30, 2019	0.0000%	0.0000%	0.0000%	0.0014%
Proportion June 30, 2020	0.0000%	0.0000%	0.0000%	0.0016%
Change in Proportion	<u>0.0000%</u>	<u>0.0000%</u>	<u>0.0000%</u>	<u>0.0002%</u>

*Represents State's Proportionate Share on behalf of District employees.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

a. Pension Expense

	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Change in Net Pension Liability (Asset)	\$ (156,080)	\$ 116,080	\$ (40,000)
State On Behalf Pension Expense	157,003	-	157,003
Employer Contributions to Pension Expense	822,334	269,612	1,091,946
(Increase) Decrease in Deferred Outflows of Resources	384,946	91,966	476,912
Increase (Decrease) in Deferred Inflows of Resources	(323,734)	128,921	(194,813)
Total Pension Expense	<u>\$ 884,469</u>	<u>\$ 606,579</u>	<u>\$ 1,491,048</u>
<u>Business Type Activities</u>			
Change in Net Pension Liability (Asset)	\$ -	\$ 75,649	\$ 75,649
State On Behalf Pension Expense	-	-	-
Employer Contributions to Pension Expense	-	44,692	44,692
(Increase) Decrease in Deferred Outflows of Resources	-	(25,309)	(25,309)
Increase (Decrease) in Deferred Inflows of Resources	-	1,943	1,943
Total Pension Expense	<u>\$ -</u>	<u>\$ 96,975</u>	<u>\$ 96,975</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2020, The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		
	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Pension contributions subsequent ot measurement date	\$ 822,334	\$ 269,612	\$ 1,091,946
Differences between actual and expected experience	15,896	265,634	281,530
Changes in assumptions	663,601	226,970	890,571
Changes in employer's proportionate share	129,608	26,717	156,325
Net difference between projected and actual earnings	-	-	-
Total Governmental Activities	<u>1,631,439</u>	<u>788,933</u>	<u>2,420,372</u>
<u>Business Type Activities</u>			
Pension contributions subsequent ot measurement date	-	44,692	44,692
Differences between actual and expected experience	-	37,619	37,619
Changes in assumptions	-	30,766	30,766
Changes in employer's proportionate share	-	31,064	31,064
Net difference between projected and actual earnings	-	-	-
Total Business Type Activities	<u>-</u>	<u>144,141</u>	<u>144,141</u>
Total Deferred Outflows of Resources	<u>\$ 1,631,439</u>	<u>\$ 933,074</u>	<u>\$ 2,564,513</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
<u>Governmental Activities</u>			
Differences between actual and expected experience	\$ (139,970)	\$ -	\$ (139,970)
Changes in assumptions	-	-	-
Changes in employer's proportionate share	(172,915)	(119,571)	(292,486)
Net difference between projected and actual earnings	(492,018)	(31,323)	(523,341)
Total Governmental Activities	\$ (804,903)	\$ (150,894)	\$ (955,797)
<u>Business Type Activities</u>			
Differences between actual and expected experience	\$ -	\$ -	\$ -
Changes in assumptions	-	-	-
Changes in employer's proportionate share	-	(2,854)	(2,854)
Net difference between projected and actual earnings	-	(3,623)	(3,623)
Total Business Type Activities	\$ -	\$ (6,477)	\$ (6,477)
Total Deferred Inflows of Resources	(804,903)	(157,371)	(962,274)

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, 2020. 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:

Governmental Activities						
Year Ended June 30,	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses	
	CalSTRS	CalPERS	CalSTRS	CalPERS		
2021	\$ 1,203,215	\$ 476,763	\$ (418,516)	\$ (9,405)	\$	1,252,057
2022	380,879	198,711	(262,776)	(84,893)		231,921
2023	43,371	84,766	(81,079)	(36,778)		10,280
2024	3,974	28,693	(14,584)	(19,818)		(1,735)
2025	-	-	(27,949)	-		(27,949)
Thereafter	-	-	1	-		1
Total	\$ 1,631,439	\$ 788,933	\$ (804,903)	\$ (150,894)	\$	1,464,575

Business Type Activities						
Year Ended June 30,	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses	
	CalSTRS	CalPERS	CalSTRS	CalPERS		
2021	\$ -	\$ 79,959	\$ -	\$ 2,778	\$	82,737
2022	-	34,125	-	(8,497)		25,628
2023	-	18,317	-	(1,956)		16,361
2024	-	11,740	-	1,198		12,938
Total	\$ -	\$ 144,141	\$ -	\$ (6,477)	\$	137,664

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2020 were based on actuarial valuations determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2019	June 30, 2019
Valuation Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
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 for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.
- (2) CalSTRS projects mortality by setting the projection scale equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) tables issued by the Society of Actuaries.
- (3) Wage growth is a component of inflation for CalPERS assumptions.
- (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.

d. 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.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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. The last ALM completed by CalSTRS was conducted in 2015. CalSTRS is in process of completing the next ALM with an initial expected completion date of November 2019. 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, 2020

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*
Global Equity	47.00%	4.80%
Fixed Income	12.00%	1.30%
Real Estate	13.00%	3.60%
Private Equity	13.00%	6.30%
Risk Mitigating Strategies	9.00%	1.80%
Inflation Sensitive	4.00%	3.30%
Cash/Liquidity	2.00%	-0.40%
*20 year average		

CalPERS

Asset Class*	Assumed Asset Allocation	Real Return Years 1-10**	Real Return Years 11+***
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%

*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.

**An expected inflation of 2.00% is used for this period.

***An expected inflation of 2.92% is used for this period.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

e. 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:

	Governmental Activities	
	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 11,430,341	\$ 4,182,884
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 7,667,963	\$ 2,989,034
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 4,795,407	\$ 1,786,180
	Business Type Activities	
	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ -	\$ 607,925
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ -	\$ 456,399
1% Increase	8.10%	8.15%
Net Pension Liability	\$ -	\$ 259,597

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

1. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2019					
(Previously Reported)	\$ 125,057,402	\$ 88,774,358	\$ 36,283,044	\$ 28,459,001	\$ 7,824,043
Changes for the year:					
CalSTRS Auditor Adjustment	-	(243)	243	87	156
Change in prop. share	(82,723,263)	(58,722,670)	(24,000,593)	(23,979,454)	(21,139)
Service cost	942,830	-	942,830	343,861	598,969
Interest	3,001,288	-	3,001,288	1,094,603	1,906,685
Difference between expected and actual experience	(246,833)	-	(246,833)	(90,023)	(156,810)
Change in benefits	4,276	-	4,276	1,560	2,716
Contributions:					
Employer	-	754,327	(754,327)	(275,112)	(479,215)
Employee	-	487,519	(487,519)	(177,803)	(309,716)
State On Behalf	-	712,951	(712,951)	(260,021)	(452,930)
Net investment income	-	1,990,946	(1,990,946)	(726,120)	(1,264,826)
Other income	-	17,053	(17,053)	(6,219)	(10,834)
Benefit payments, including refunds of employee contributions	(2,044,155)	(2,044,155)	-	-	-
Administrative expenses	-	(33,938)	33,938	12,378	21,560
Borrowing costs	-	(14,073)	14,073	5,133	8,940
Other expenses	-	(572)	572	208	364
Net changes	(81,065,857)	(56,852,855)	(24,213,002)	(24,056,922)	(156,080)
Balance at June 30, 2020	\$ 43,991,545	\$ 31,921,503	\$ 12,070,042	\$ 4,402,079	\$ 7,667,963

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

CalPERS Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2019			
(Previously Reported)	\$ 9,854,738	\$ 6,981,784	\$ 2,872,954
Changes for the year:			
Change in prop. share	(474,674)	(336,292)	(138,382)
Service cost	228,380	-	228,380
Interest	673,157	-	673,157
Difference between expected and actual experience	143,461	-	143,461
Change in assumptions	-	-	-
Contributions:			
Employer	-	259,244	(259,244)
Employee	-	104,003	(104,003)
Plan to plan res. movement	-	31	(31)
Net Investment income	-	431,977	(431,977)
Benefit payments, including refunds of employee contributions	(445,872)	(445,872)	-
Administrative expenses	-	(4,734)	4,734
Other expenses	-	15	(15)
Net changes	124,452	8,372	116,080
Balance at June 30, 2020	\$ 9,979,190	\$ 6,990,156	\$ 2,989,034

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

CalPERS Business Type Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2019			
(Previously Reported)	\$ 1,306,039	\$ 925,289	\$ 380,750
Changes for the year:			
Change in prop. share	126,214	89,419	36,795
Service cost	34,872	-	34,872
Interest	102,785	-	102,785
Difference between expected and actual experience	21,905	-	21,905
Change in assumptions	-	-	-
Contributions:			
Employer	-	39,584	(39,584)
Employee	-	15,880	(15,880)
Plan to plan res. movement	-	5	(5)
Net Investment income	-	65,959	(65,959)
Benefit payments, including refunds of employee contributions	(68,081)	(68,081)	-
Administrative expenses	-	(723)	723
Other expenses	-	3	(3)
Net changes	217,695	142,046	75,649
Balance at June 30, 2020	\$ 1,523,734	\$ 1,067,335	\$ 456,399

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, 2020

M. 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, 2020 retirees did not make any contributions to the healthcare plan.

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

4. Plan Membership

Membership of the plan consisted of the following as of June 30, 2020:

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	3.51%
Healthcare cost trend rates	6.50% 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, 2020

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

<u>Governmental Activities</u>	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
Balance at June 30, 2019	\$ 1,245,357	\$ 43,761	\$ 1,289,118
Service Cost	72,013	2,920	74,933
Interest	43,631	1,769	45,400
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(31,958)	(1,296)	(33,254)
Changes in Assumptions	28,292	1,147	29,439
Benefit Payments, Including Refunds of Employee Contributions	(128,585)	(5,214)	(133,799)
Administrative Expenses	-	-	-
Net Changes	(16,607)	(674)	(17,281)
			-
Balance at June 30, 2020	\$ 1,228,750	\$ 43,087	\$ 1,271,837

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:

	<u>1% Decrease (2.51%)</u>	<u>Current Discount Rate (3.51%)</u>	<u>1% Increase (4.51%)</u>
Net OPEB Liability - Governmental Activities	\$ 1,299,486	\$ 1,228,750	\$ 1,160,602
Net OPEB Liability - Business Type Activities	45,567	43,087	40,697
Total Net OPEB Liability	\$ 1,345,053	\$ 1,271,837	\$ 1,201,299

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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 5.50% Decreasing to 3.50%	Current Healthcare Cost Trend Rates 6.50% Decreasing to 4.50%	1% Increase 7.50% Decreasing to 5.50%
Net OPEB Liability - Governmental Activities	\$ 1,173,610	\$ 1,228,750	\$ 1,276,062
Net OPEB Liability - Business Type Activities	41,153	43,087	44,746
Total Net OPEB Liability	<u>\$ 1,214,763</u>	<u>\$ 1,271,837</u>	<u>\$ 1,320,808</u>

10. OPEB Expense

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$114,180.

11. Deferred Outflows and Deferred Inflows of Resources Related to OPEB

At June 30, 2020 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	25,148	1,020	26,168
Total Deferred Outflows of Resources	<u>\$ 25,148</u>	<u>\$ 1,020</u>	<u>\$ 26,168</u>
	Deferred Inflows of Resources		
	Governmental Activities	Business Type Activities	Total
Differences between expected and actual experience	\$ 28,407	\$ 1,152	\$ 29,559
Changes of assumptions	28,526	1,002	29,528
Total Deferred Inflows of Resources	<u>\$ 56,933</u>	<u>\$ 2,154</u>	<u>\$ 59,087</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

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
2021	\$ 3,144	\$ (9,083)	\$ (5,939)
2022	3,144	(9,083)	(5,939)
2023	3,144	(9,083)	(5,939)
2024	3,144	(9,083)	(5,939)
2025	3,144	(9,095)	(5,951)
Thereafter	9,428	(11,506)	(2,078)
Total	<u>\$ 25,148</u>	<u>\$ (56,933)</u>	<u>\$ (31,785)</u>

Business Type Activities			
Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2021	\$ 127	\$ (341)	\$ (214)
2022	127	(341)	(214)
2023	127	(341)	(214)
2024	127	(341)	(214)
2025	127	(329)	(202)
Thereafter	385	(461)	(76)
Total	<u>\$ 1,020</u>	<u>\$ (2,154)</u>	<u>\$ (1,134)</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

N. 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.

O. 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, 2020

P. 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, 2020.

3. Construction Commitments

As of June 30, 2020, the District had outstanding commitments with respect to unfinished capital projects in the amount of \$14,578,299. Of this amount \$11,410,714 is related to Measure GG Bond Program.

Q. 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, 2020 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Pension Related				
CalSTRS	\$ 2,016,385	\$ 822,334	\$ 1,207,280	\$ 1,631,439
CalPERS	880,899	413,073	505,039	788,933
OPEB Related	-	28,292	3,144	25,148
Total Governmental Activities	<u>2,897,284</u>	<u>1,263,699</u>	<u>1,715,463</u>	<u>2,445,520</u>
<u>Business Type Activities:</u>				
Pension Related				
CalPERS	118,832	103,392	78,083	144,141
OPEB Related	-	1,147	127	1,020
Total Business Type Activities	<u>118,832</u>	<u>104,539</u>	<u>78,210</u>	<u>145,161</u>
Total Deferred Outflows of Resources	<u>\$ 3,016,116</u>	<u>\$ 1,368,238</u>	<u>\$ 1,793,673</u>	<u>\$ 2,590,681</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

Future amortization of deferred outflows is as follows:

Year Ended June 30,	Governmental Activities		
	Pension Related	OPEB Related	Total
2021	\$ 1,679,978	\$ 3,144	\$ 1,683,122
2022	579,590	3,144	582,734
2023	128,137	3,144	131,281
2024	32,667	3,144	35,811
2025	-	3,144	3,144
Thereafter	-	9,428	9,428
Total	<u>\$ 2,420,372</u>	<u>\$ 25,148</u>	<u>\$ 2,445,520</u>

Year Ended June 30,	Business Type Activities		
	Pension Related	OPEB Related	Total
2021	\$ 79,959	\$ 127	\$ 80,086
2022	34,125	127	34,252
2023	18,317	127	18,444
2024	11,740	127	11,867
2025	-	127	127
Thereafter	-	385	385
Total	<u>\$ 144,141</u>	<u>\$ 1,020</u>	<u>\$ 145,161</u>

R. 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, 2020

A summary of the deferred inflows of resources as of June 30, 2020 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Pension Related				
CalSTRS	\$ 1,128,637	\$ 89,993	\$ 413,727	\$ 804,903
CalPERS	21,973	99,097	(29,824)	150,894
OPEB Related	34,058	31,958	9,083	56,933
Total Governmental Activities	<u>1,184,668</u>	<u>221,048</u>	<u>392,986</u>	<u>1,012,730</u>
<u>Business Type Activities:</u>				
Pension Related				
CalPERS	8,420	(5,998)	(4,055)	6,477
OPEB Related	1,199	1,296	341	2,154
Total Business Type Activities	<u>9,619</u>	<u>(4,702)</u>	<u>(3,714)</u>	<u>8,631</u>
Total Deferred Outflows of Resources	<u>\$ 1,194,287</u>	<u>\$ 216,346</u>	<u>\$ 389,272</u>	<u>\$ 1,021,361</u>

Future amortization of deferred inflows is as follows:

Year Ended June 30,	Governmental Activities		
	Pension Related	OPEB Related	Total
2021	\$ 427,921	\$ 9,083	\$ 437,004
2022	347,669	9,083	356,752
2023	117,857	9,083	126,940
2024	34,402	9,083	43,485
2025	27,948	9,095	37,043
Thereafter	-	11,506	11,506
Total	<u>\$ 955,797</u>	<u>\$ 56,933</u>	<u>\$ 1,012,730</u>

Year Ended June 30,	Business Type Activities		
	Pension Related	OPEB Related	Total
2021	\$ (2,778)	\$ 341	\$ (2,437)
2022	8,497	341	8,838
2023	1,956	341	2,297
2024	(1,198)	341	(857)
2025	-	329	329
Thereafter	-	461	461
Total	<u>\$ 6,477</u>	<u>\$ 2,154</u>	<u>\$ 8,631</u>

Cardiff School District

Notes to the Financial Statements, Continued

June 30, 2020

S. 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 84, Fiduciary Activities	01/2017	2020-21
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 90, Majority Equity Interest – an amendment of GASB Statements 14 and 61	08/2018	2020-21
GASB Statement 91, Conduit Debt Obligations	05/2019	2022-23
GASB Statement 92, Omnibus 2020	01/2020	2021-22
GASB Statement 93, Replacement of Interbank Offered Rates	03/2020	2020-21
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 Implementation Guide No. 2019-1, Implementation Guidance Update – 2019	04/2019	2020-21
GASB Implementation Guide No. 2019-2, Fiduciary Activities	06/2019	2020-21
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

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, 2020

T. 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 17, 2020 and continuing into the Fall of 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 opened in a fully distance learning model

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 has established a re-opening plan that they believe will provide a safe environment for the students and teachers.

The federal and state government have provided schools with temporary funds to assist in the additional costs that resulted from the COVID-19 pandemic. Additionally, for the 2019-20 fiscal year, the state placed all school districts in a hold harmless state shifting attendance reporting periods to a point prior to the pandemic to prevent sudden losses of attendance from impacting funding for the 2019-20 fiscal year. Finally, funding for the 2020-21 fiscal year is frozen for all school districts at amounts provided in 2019-20, with adjustments based on the Governor's budget. The District has established their 2020-21 budget with this in consideration.

Required Supplementary Information

Cardiff School District

Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2020

	Budgeted Amounts			Variance to Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
LCFF Sources				
State Apportionment	\$ 383,586	\$ 383,586	\$ 386,643	\$ 3,057
Education Protection Account	132,950	132,950	133,078	128
Property Taxes	8,634,825	8,634,825	8,782,922	148,097
Federal Revenue	105,122	105,830	102,038	(3,792)
Other State Revenue	611,533	683,913	868,990	185,077
Interest Income	27,000	27,000	80,870	53,870
Other Local Revenue	484,914	506,337	553,095	46,758
Total Revenues	10,379,930	10,474,441	10,907,636	433,195
Expenditures				
Current Expenditures:				
Certificated Salaries	4,743,080	4,874,584	4,877,290	(2,706)
Classified Salaries	1,601,914	1,635,877	1,571,103	64,774
Employee Benefits	2,384,253	2,413,182	2,473,089	(59,907)
Books and Supplies	232,376	207,376	212,773	(5,397)
Services and Other Operating	915,399	904,399	790,680	113,719
Other Outgo	167,500	197,500	207,567	(10,067)
Debt Service				
Principal	101,918	101,918	101,918	-
Interest	5,194	5,194	5,194	-
Total Expenditures	10,151,634	10,340,030	10,239,614	100,416
Excess (Deficiency) of Revenues Over Expenditures	228,296	134,411	668,022	533,611
Other Financing Sources (Uses)				
Interfund Transfers Out	(513,225)	(1,081,241)	(1,634,507)	(553,266)
Net Financing Sources (Uses)	(513,225)	(1,081,241)	(1,634,507)	(553,266)
Net Change in Fund Balance	(284,929)	(946,830)	(966,485)	(19,655)
Fund Balance - Beginning of Year	2,497,537	2,497,537	2,497,537	-
Fund Balance - End of Year	\$ 2,212,608	\$ 1,550,707	\$ 1,531,052	\$ (19,655)

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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset)	0.0085%	0.0085%	0.0083%	0.0083%	0.0094%	0.0087%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 7,667,963	\$ 7,824,043	\$ 7,675,860	\$ 6,684,591	\$ 6,344,141	\$ 5,109,658	N/A	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	4,402,079	4,283,685	4,524,134	3,986,634	3,183,075	2,931,776	N/A	N/A	N/A	N/A
Total	<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>	<u>N/A</u>
District's covered payroll**	4,520,949	4,388,633	4,388,633	4,106,199	4,354,685	3,874,485	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	169.61%	178.28%	174.90%	162.79%	145.69%	131.88%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	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.

**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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 822,334	\$ 742,955	\$ 652,373	\$ 552,090	\$ 440,595	\$ 386,696	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(822,334)	(742,955)	(652,373)	(552,090)	(440,595)	(386,696)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
District's covered payroll**	\$ 4,808,971	\$ 4,563,606	\$ 4,520,949	\$ 4,388,633	\$ 4,106,199	\$ 4,354,685	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	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.

**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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset)	0.0118%	0.0122%	0.0121%	0.0120%	0.0123%	0.0119%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 3,445,433	\$ 3,253,704	\$ 2,885,486	\$ 2,364,669	\$ 1,809,817	\$ 1,347,510	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 1,654,429	\$ 1,626,992	\$ 1,552,412	\$ 1,449,886	\$ 1,365,415	\$ 1,079,545	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	208.26%	199.98%	185.87%	163.09%	132.55%	124.82%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	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.

**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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 314,304	\$ 298,823	\$ 252,688	\$ 215,599	\$ 171,768	\$ 160,723	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(314,304)	(298,823)	(252,688)	(215,599)	(171,768)	(160,723)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
District's covered payroll**	\$ 1,593,753	\$ 1,654,429	\$ 1,626,992	\$ 1,552,412	\$ 1,449,886	\$ 1,365,415	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%	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.

**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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB liability:										
Service cost	\$ 74,933	\$ 73,907	\$ 78,324	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest	45,400	44,575	38,546	N/A	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	N/A
Differences between expected and actual experience	(33,254)	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	29,439	(7,085)	(38,744)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(133,799)	(118,794)	(111,544)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	(17,281)	(7,397)	(33,418)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	1,289,118	1,296,515	1,329,933	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	<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>	<u>N/A</u>
Covered payroll	5,743,000	5,089,000	5,089,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability as a percentage of covered payroll	22.15%	25.33%	25.48%	N/A	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, 2020

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	\$ 1,532,225
Less Fund 20 Fund Balance	<u>(1,173)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u>\$ 1,531,052</u>
General Fund - Basic Financial Statements Net Change in Fund Balance	\$ (966,454)
Less Fund 20 Net Change in Fund Balance	<u>(31)</u>
General Fund - Budgetary Comparison Schedule Net Change in Fund Balance	<u>\$ (966,485)</u>

Excess of Expenditures Over Appropriations

As of June 30, 2020, 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	\$ 2,706	The District underestimated costs of salaries for certificated employees.
Employee Benefits	59,907	The District underestimated the state on behalf contributions to CalSTRS.
Books and Supplies	5,397	The District underestimated the costs of books and supplies.
Other Outgo	10,067	The District underestimated the costs for transfers of services.

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, 2020

Schedule of District's Proportionate Share – CalSTRS

1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
2. Changes in Assumptions: There were no changes to assumptions in 2015, 2016, 2017, 2019 and 2020. In 2018 there was a change in discount rate from 7.60% to 7.10%.

Schedule of District's Contributions – CalSTRS

The total pension liability for California State Teachers' Retirement System (CalSTRS) was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016, 2017 and 2018 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016, 2017, 2018 and 2019 (measurement dates). 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
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020
Measurement Date	06/30/17	06/30/18	06/30/19
Valuation Date	06/30/16	06/30/17	06/30/20
Experience Study	07/01/06 - 06/30/15	07/01/06 - 06/30/15	07/01/06 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	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

CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 experience study adopted by the CalSTRS board in February 2017. CalSTRS uses a generational mortality assumption, which involves the use of a 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 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) 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, 2020

Schedule of District's Proportionate Share – CalPERS

1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
2. Changes in Assumptions. There were no changes in assumptions in 2015, 2017, and 2020. In 2016 the discount rate was changed from 7.50% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%. In 2019, demographic assumptions and inflation rate were changed in accordance to the CalPERS experience study and review of actuarial assumptions published December 2017. There were no changes to the discount rate in this period.

Schedule of District's Contributions – CalPERS

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016 and 2017 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016, 2017 and 2018 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, 2015, 2016, 2017 and 2018 (measurement dates) used the following actuarial methods and assumptions, applied to all periods included in the measurement:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	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
Investment Rate of Return	7.50%	7.65%	7.65%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020
Measurement Date	06/30/17	06/30/18	06/30/19
Valuation Date	06/30/16	06/30/17	06/30/18
Experience Study	07/01/97 - 06/30/11	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	7.15%	7.50%	7.50%
Consumer Price Inflation	2.75%	2.50%	2.50%
Wage Growth (Average)	3.00%	3.00%	3.00%
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, 2020

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 3.50% to 3.51
- 3) 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%

Combining Statements as Supplementary Information

Cardiff School District

Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2020

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Cafeteria Fund	Capital Facilities Fund	
Assets			
Cash in County Treasury	\$ 1,880	\$ 219,690	\$ 221,570
Accounts Receivable	31	245	276
Stores Inventories	449	-	449
Total Assets	<u>\$ 2,360</u>	<u>\$ 219,935</u>	<u>\$ 222,295</u>
Liabilities and Fund Balance			
Liabilities:			
Accounts Payable	\$ 901	\$ -	\$ 901
Total Liabilities	<u>901</u>	<u>-</u>	<u>901</u>
Fund Balance:			
Nonspendable Fund Balances	449	-	449
Restricted Fund Balances	1,010	219,935	220,945
Total Fund Balance	<u>1,459</u>	<u>219,935</u>	<u>221,394</u>
Total Liabilities and Fund Balance	<u>\$ 2,360</u>	<u>\$ 219,935</u>	<u>\$ 222,295</u>

Cardiff School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Cafeteria Fund	Capital Facilities Fund	
Revenues			
Federal Revenue	\$ 26,139	\$ -	\$ 26,139
Other State Revenue	1,539	-	1,539
Interest Income	143	4,696	4,839
Other Local Revenue	48,539	63,153	111,692
Total Revenues	76,360	67,849	144,209
Expenditures			
Current Expenditures:			
Pupil Services	149,316	-	149,316
General Administration	-	7,781	7,781
Total Expenditures	149,316	7,781	157,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,956)	60,068	(12,888)
Other Financing Sources (Uses):			
Transfers In	65,000	-	65,000
Total Other Financing Sources (Uses)	65,000	-	65,000
Net Change in Fund Balance	(7,956)	60,068	52,112
Fund Balance, Beginning of Year	9,415	159,867	169,282
Fund Balance, End of Year	\$ 1,459	\$ 219,935	\$ 221,394

Other Supplementary Information

Cardiff School District

Local Education Agency Organization Structure

June 30, 2020

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
David Ross	Clerk	Four Year Term Expires December 2020
Nancy Orr	Member	Four Year Term Expires December 2020
Dave Clark	Member	Four Year Term Expires December 2022
Mark Whitehouse	Member	Four Year Term Expires December 2022

ADMINISTRATION

Jill Vinson
Superintendent

Courtney Jasper
Chief Business Official

Cardiff School District

Schedule of Average Daily Attendance Year Ended June 30, 2020

	Second Period Report Certificate #74411839		Annual Report Certificate #7A491757	
	Original	Revised	Revised	Revised
Grades TK/K-3:				
Regular ADA	358.14	N/A	358.14	N/A
Total Grades TK/K-3	358.14	N/A	358.14	N/A
Grades 4-6:				
Regular ADA	257.61	N/A	257.61	N/A
Total Grades 4-6	257.61	N/A	257.61	N/A
Total ADA	615.75	N/A	615.75	N/A

On March 17, 2020 Governor Newsom signed Senate Bill (SB) 117 which mitigated the effect of lost attendance due to COVID-19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID-19, this legislation provided that the ADA used for both the second period (P2) and the Annual period apportionment include all full school months from July 1, 2019 to February 29, 2020 for all local education agencies (LEAs).

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Cardiff School District
Schedule of Instructional Time
Year Ended June 30, 2020

Grade Level	Minutes Requirement	2019-20 Actual Minutes	2019-20 COVID-19 Closure Minutes	2019-20 Total Instructional Minutes	2019-20 Actual School Days	2019-20 COVID-19 Closure Days	2019-20 Total School Days	Status
Kindergarten	36,000	38,240	19,460	57,700	121	59	180	Complied
1st Grade	50,400	35,505	17,055	52,560	121	59	180	Complied
2nd Grade	50,400	37,465	18,025	55,490	121	59	180	Complied
3rd Grade	50,400	37,465	18,025	55,490	121	59	180	Complied
4th Grade	54,000	38,385	18,445	56,830	121	59	180	Complied
5th Grade	54,000	38,385	18,445	56,830	121	59	180	Complied
6th Grade	54,000	38,385	18,445	56,830	121	59	180	Complied

Due to COVID-19 the District closed all campuses on March 17, 2020 through the end of the school year. Distance learning was provided to students for school days during the closure. This schedule has been reflected based on the original approved calendar and instructional time planned by the District for the 2019-20 fiscal year.

School districts and charter schools must maintain their instructional minutes as defined in Education Code §46201 through §46207. This schedule is required of all school districts, including basic aid districts, as well as all charter schools.

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code §46201 through §46207.

Cardiff School District

Schedule of Financial Trends and Analysis Year Ended June 30, 2020

<u>General Fund</u>	<u>Budget 2021 (See Note 1)</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues and Other Financing Sources	\$ 10,736,333	\$ 10,907,636	\$ 10,781,493	\$ 10,320,761
Expenditures and Other Financing Uses	<u>10,763,265</u>	<u>11,874,121</u>	<u>11,106,905</u>	<u>10,313,491</u>
Net Change in Fund Balance	<u>(26,932)</u>	<u>(966,485)</u>	<u>(325,412)</u>	<u>7,270</u>
Ending Fund Balance	<u>\$ 1,504,120</u>	<u>\$ 1,531,052</u>	<u>\$ 2,497,537</u>	<u>\$ 2,822,949</u>
Available Reserves (See Note 2)	<u>\$ 1,363,895</u>	<u>\$ 1,389,327</u>	<u>\$ 2,304,533</u>	<u>\$ 2,484,584</u>
Available Reserves as a Percentage of Total Outgo	<u>12.67%</u>	<u>11.70%</u>	<u>20.75%</u>	<u>24.09%</u>
Long Term Debt (See Note 3)	<u>\$ 31,735,898</u>	<u>\$ 32,918,950</u>	<u>\$ 31,209,550</u>	<u>\$ 35,284,233</u>
Average Daily Attendance at P2	<u>639</u>	<u>616</u>	<u>665</u>	<u>668</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 \$1,291,897 (45.76%) over the past two years. The fiscal year 2020-21 budget projects a decrease of \$26,932 (1.76%). 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 decreased by \$2,365,283 over the past two years.

Average daily attendance has decreased by 52 over the past two years.

Notes:

1. Budget 2021 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.

Cardiff School District

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements Year Ended June 30, 2020

	General Fund (Fund 01)	Special Reserve Fund for Other Post-Employment (Fund 20)
June 30, 2020, annual financial and budget report fund balances	<u>\$ 1,531,052</u>	<u>\$ 1,173</u>
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
GASB 54 Fund Presentation	<u>1,173</u>	<u>(1,173)</u>
Net adjustments and reclassifications	<u>1,173</u>	<u>(1,173)</u>
June 30, 2020, audited financial statement fund balances	<u><u>\$ 1,532,225</u></u>	<u><u>\$ -</u></u>
	Child Care Services Enterprise Fund (Fund 63)	
June 30, 2020, annual financial and budget report net position	<u>\$ 6,881</u>	
Adjustments and reclassifications:		
Increasing (decreasing) the net position:		
Correct understatement of deferred outflows of resources	33,447	
Correct understatement of net pension liability	(174,687)	
Correct overstatement of total OPEB liability	925	
Correct overstatement of deferred inflows of resources	<u>45,308</u>	
Net adjustments and reclassifications	<u>(95,007)</u>	
June 30, 2020, audited financial statement net position	<u><u>\$ (88,126)</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, 2020

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, 2020, 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 February 1, 2021.

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

February 1, 2021

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 *2019-20 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, 2020.

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 *2019-20 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 *2019-20 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:

Local Education Agencies Other Than Charter Schools

A. Attendance.....	Yes
B. Teacher Certification and Misassignments.....	Yes
C. Kindergarten Continuance.....	Yes
D. Independent Study.....	N/A
E. Continuation Education.....	N/A
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
M. Juvenile Court Schools.....	N/A
N. Middle or Early College High Schools.....	N/A
O. K-3 Grade Span Adjustment.....	Yes
P. Transportation Maintenance of Effort.....	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
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A

Charter Schools

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
EE. Annual Instructional Minutes - Classroom Based.....	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, 2020.

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 *2019-20 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

February 1, 2021

Auditor's Results, Findings & Recommendations

Cardiff School District

Schedule of Auditor's Results

Year Ended June 30, 2020

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 *2019-20 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, 2020

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 *Government Auditing Standards*, or the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2019-20 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 DistrictSchedule of Prior Year Audit Findings
Year Ended June 30, 2020

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings reported in the prior year audit		