

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

REGULAR MEETING OF THE GOVERNING BOARD
AGENDA
THURSDAY, APRIL 15, 2021
4:00 PM CLOSED SESSION
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 APRIL 15, 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 April 15, 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/98693977530?pwd=MUUhBa1ZrYVBqYmtQUW0zZXcwMWhxUT09>

Passcode: 357917

Or One tap mobile :

US: +16699009128,,98693977530#,,,,*357917# or +12532158782,,98693977530#,,,,*357917#

Or Telephone:

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

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

Webinar ID: 986 9397 7530

Passcode: 357917

International numbers available: <https://zoom.us/u/acpuONLWx0>

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, Thursday, April 15, 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 April 15, 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

II. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- A. Conference with Legal Counsel- Anticipated Litigation-
Significant exposure to litigation pursuant to Government
Code section 54956.9(d)(2): (Two potential cases)
- B. Conference with Legal Counsel- Existing Litigation-
Government Code section 5496.9(d)(1): *Student v. Cardiff
School District*, OAH Case No. 2020120707

III. RECONVENE TO OPEN SESSION

IV. REPORT FROM CLOSED SESSION *(If applicable)*

V. ORGANIZATIONAL ITEMS *(continued)*

- A. Approve Agenda for April 15, 2021 *(All items are action unless labeled information.)*
- B. Approve [Minutes](#) from the Regular Meeting of March 11, 2021
- C. Approve [Minutes](#) from the Special Meeting of March 17, 2021

VI. 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. ICOC
- H. Reports on Workshops/Conferences
- I. Superintendent's Report

VII. 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 March 2021](#)
 - 2. Commercial Warrants #14-755215 to #14-763935; \$588,687.12
 - 3. Payroll Warrants, March 2021, \$697,872.44
- B. Approve [Enrollment Report as of April 2, 2021](#)
- C. Approve [Personnel Report for April 15, 2021](#)
- D. Approve [Plan for Servicing Expelled Pupils- Cardiff School District & San Diego County Office of Education and San Diego County District 2021-2024](#)
- E. Approve [Resolution Numbers 20-21-06, 20-21-07, 20-21-08, 20-21-09](#)
for Routine Payroll, Accounting and Financial Report Signature
Authorizations to the San Diego County Office of Education
- F. Removal of Items from Consent Calendar
- G. Approve Consent Calendar

VIII. FACILITIES

- A. Bond Program Manager Update (**Information**)
- B. Approve [Measure GG Bond Fund Audit Report, Ending June 30, 2020](#)
- C. Approve [Measure GG Bond Fund Audit Report, Ending December 31, 2020](#)
- D. Approve [Third Amendment](#) to Professional Services Agreement for Bond Program Manager for Measure GG

IX. BUSINESS AND FINANCE

- A. Budget Update (**Information**)
- B. Approve [Contract for Annual Audits of K-12 School Districts Between Cardiff School District and Wilkinson, Hadley, King & Co., LLP.](#)

X. GENERAL FUNCTIONS

- A. COVID-19 Reopening Update 2020-21 (**Information**)
- B. [Transitional Kindergarten](#) (**Information**)

XI. PERSONNEL

- A. Approve Unpaid Medical Leave Request for Certificated Employee #187506, Effective May 7, 2021 through June 14, 2021
- B. Approve the Extended Unpaid Leave Request for Classified Employee #400934, Effective May 7, 2021 through August 17, 2021
- C. Approve the Extended Unpaid Leave Request for Classified Employee #600040, Effective May 13, 2021 through August 17, 2021

XII. FUTURE AGENDA ITEMS

XIII. CLOSED SESSION, CONTINUED (*if applicable*)

XIV. ADJOURNMENT OF MEETING

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

MINUTES
REGULAR BOARD MEETING, MARCH 11, 2021

The Regular Meeting of the Governing Board of the Cardiff School District was held on Thursday, March 11, 2021, remotely via teleconference. President Randall called the meeting to order at 5:02 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 March 11, 2021, Regular Board meeting, was approved as presented.

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

The minutes from the Regular Board Meeting of February 9, 2021, were approved as written.

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

President Randall opened the Regular Board meeting to public comment. Allison and Greg Trent spoke in support of the District resuming a Transitional Kindergarten program.

Hearing Session

- On behalf of CETA, Trish d'Entremont thanked the administration team for their collaboration with CETA members on drafting the MOU and finding a collective path forward for a return to full classrooms.
- Principal Julie Parker provided an update on the Local Control Accountability Plan (LCAP). The District is currently planning for the first year of a three-year LCAP cycle.

Stakeholder survey input and data will be reviewed and will help inform District priorities and the development of an action plan, which will be brought to the Board in June.

- The Cardiff SEA recently held their monthly meeting. They are planning a modified Ice Cream Social and an online auction. The SEA is also excited about hosting a photo fundraiser as an opportunity to capture individual photos of children.
- Principal Julie Parker shared that Cardiff School is busy preparing for parent conference week. In addition, she was excited to report that the Cardiff campus is almost complete. The landscape and playground areas are getting their finishing touches, and the wall ball courts will be painted with the colors of the rainbow. Students have been eagerly watching the construction and are looking forward to enjoying their new play areas.
- Principal Janelle Scheftner informed the Board that Ada Harris students are hard at work. They are completing research projects and preparing presentations. Teachers are getting ready for report cards and conferences.
- Trustee Stewart attended a Leadership and Governance Course through the San Diego County Taxpayer Association.
- Superintendent Vinson shared that the Tile Donor Wall Project planning is underway and, when finished, will reflect a theme of the sun setting over the ocean. The tiles will be sold by the SEA. Ms. Vinson informed the Board that all employees are now eligible to receive the vaccine. Ms. Vinson also shared that she recently attended a virtual meeting with Cal State University San Marcos in which student engagement and the social-emotional needs of learners was discussed.

The Consent Calendar was approved as presented.

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

A COVID-19 reopening presentation was given by Superintendent Vinson. Ms. Vinson began by thanking the teachers, staff, parents, and Board members for their partnership during the various phases of reopening this year. The return to full classrooms represents a tremendous amount of collaboration. The initial goal, established in May 2020, was to return when protocols and guidelines made it safe to do so. The hybrid phase was successful and helped to keep staff healthy and safe, mitigating the risk of illness. Ms. Vinson shared current data reflecting the county's downward trend of COVID-19 cases. The next phase will include all Kindergarten through sixth-grade students shifting at the same time, will span the bulk of the school day, and will make full use of critical facilities components such as the Cardiff lunch area and hardcourt. AM/PM cohorts will combine into one stable group, Monday through Friday, with Wednesdays as an early release. Staff are working with principals to configure spacing per public health guidelines within the classrooms. Ongoing mitigation measures will continue, such as limiting campus access to essential visitors only, requiring face coverings to be worn at all times except

when eating or drinking, and maintaining physical distancing requirements. The Cardiff Virtual Academy window will reopen to allow parents the opportunity to opt into the distance learning option if they are not comfortable with a full return. The enrollment period will be open from March 12-22, 2021. An informational webinar will be held March 16, 2021 for families who would like to learn more about the program. April 14, 2021, will be the first on-campus day for students in the full return model.

The Board thanked everyone for their hard work and dedication in planning the next phase of the reopening. Superintendent Vinson thanked the Board for their continued support and for having confidence in the staff and administration team to collectively create a sustainable plan that will best meet the needs of our learning community.

Trustees voted for the following six (6) candidates in the 2021 CSBA Delegate Assembly Election, Region 17:

Leslie Bunker (Chula Vista ESD)	Dawn Perfect (Ramona USD)
Andrew Hayes (Lakeside Union SD)	Barbara Ryan (Santee SD)
Melissa Krogh (Warner USD)	Katrina Young (San Dieguito Union High SD)

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

The Budget Changes through January 31, 2021, were approved.

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

The Certification of the Second Period Interim State Report for period ending January 31, 2021, was approved.

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

The retirement for Classified Employee #623048, effective June 11, 2021, was approved.

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

The 100% unpaid leave request for Certificated Employee #411290, effective March 1, 2021 through June 14, 2021, was approved.

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

The 100% unpaid leave request for Classified Employee #624425, effective February 10, 2021 through June 14, 2021, was approved.

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

Bond Program Manager Randy Peterson informed the Board that there was a slight delay in the completion of the food/hardcourt areas and currently only half of the concrete on the lunch court was poured. The assembly seating area and walkways, as well as the wall ball courts, are complete. All the landscape areas will be finished by the next Board meeting. Building L remains wrapped and will be secured, and the parking area will be covered with mulch. The projected completion date of late March 2021 remains on schedule at this time.

Courtney Jasper reviewed the Measure GG Expense and Completion Report. The report reflects a zero balance. All Measure GG funds have been expended. These reports will be reviewed by the ICOC at the next meeting.

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 6:20 p.m. The meeting was reconvened at 8:00 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 8:01 p.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

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

MINUTES
SPECIAL BOARD MEETING, MARCH 17, 2021

The Special Meeting of the Governing Board of the Cardiff School District was held on Wednesday, March 17, 2021, remotely via teleconference. President Randall called the meeting to order at 9:04 a.m. and led the trustees and visitors in the Pledge of Allegiance.

Members Present: Orr, Randall, Stewart, Clark

Members Absent: Whitehouse

Administrators

Present: Vinson, Parker, Scheftner

The Agenda for March 17, was approved as presented.

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

The Third Memorandum of Understanding (MOU) for the 2020-21 continued reopening of schools in a COVID-19 environment, between the Cardiff Elementary Teachers' Association (CETA) and the Cardiff School District, was approved.

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

There being no other business to come before the Board, the meeting was adjourned at 9:15 a.m.

Respectfully submitted,

Nancy Orr, Clerk

Jill Vinson, Superintendent

MARCH 2021 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Amount
INSTRUCTIONAL SUPPLIES										
3519	3/1/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 163.45
3541	3/8/21	APPLE INC.	0100	0000000	0000	2420	4300005	111	Technology Supplies	\$ 160.55
3548	3/15/21	LAKESHORE	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 58.82
3520	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 48.25
3521	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 148.68
3523	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 46.63
3524	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 220.68
3529	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 64.64
3530	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 331.52
3533	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 17.75
3535	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 54.32
3542	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 16.15
3546	3/15/21	SYNCB/AMAZON	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 37.94
3528	3/15/21	SYNCB/AMAZON	0100	0000000	0000	2420	4300008	111	Library Supplies	\$ 87.47
3499	3/18/21	SCHOLASTIC BOOK CLUBS, INC.	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 16.00
	3/18/21	SUSAN YANT	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 283.00
	3/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 16.76
3540	3/22/21	SOUTHWEST SCHOOL &	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 283.27
	3/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	1110	1000	4300111	111	Instructional Supplies	\$ 1.99
3556	3/25/21	OFFICE DEPOT	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 56.25
	3/29/21	LYNNE SALLANS	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 287.64
										\$ 2,401.76

NON-INSTRUCTIONAL SUPPLIES

3543	3/11/21	GRAINGER	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	\$ 2,960.45
3208	3/11/21	HOME DEPOT CREDIT SERVICES	0100	8150000	0000	8110	4300000	000	Maintenance Supplies	\$ 526.57
	3/11/21	LEE'S LOCK & SAFE	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 8.00
	3/11/21	LEE'S LOCK & SAFE	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 223.69
3549	3/11/21	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 38.39
	3/11/21	RCP BLOCK & BRICK INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 68.04
	3/11/21	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 80.81
	3/15/21	CORINNE RECTOR	0100	3220000	0000	8200	4300000	000	Health Supplies	\$ 89.42
3549	3/15/21	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 345.52
3557	3/18/21	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 269.38
3212	3/18/21	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	222	Services for February	\$ 101.28
3212	3/18/21	READY REFRESH BY NESTLE	0100	0000000	0000	7200	4300000	000	Services for February	\$ 40.93
3212	3/18/21	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	111	Services for February	\$ 40.93
	3/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	4300000	000	Office Supplies	\$ 18.21
	3/22/21	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 140.00
	3/22/21	MISSION FEDERAL CREDIT UNION	0100	3220000	0000	8200	4300000	000	Health Supplies	\$ 5,043.86
3567	3/25/21	PURANIC INC	0100	3220000	0000	8200	4300000	000	Health Supplies	\$ 353.64
3218	3/29/21	WEX BANK	0100	8150000	0000	8110	4300000	000	Automotive Supplies	\$ 102.14
										\$ 10,451.26

4000 (SUPPLIES) TOTALS: BALANCE: 326,411 ACCUMULATED BALANCE: 312,356 REMAINING BALANCE: 14,055

UTILITIES

3213	3/1/21	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for February	\$ 524.36
3213	3/1/21	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for February	\$ 524.35
	3/3/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for February	\$ 276.38
	3/3/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for February	\$ 276.38
	3/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for February	\$ 70.47
	3/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for February	\$ 43.62
	3/11/21	AT&T	0100	0000000	0000	7200	5900001	000	Services for February	\$ 275.32
3210	3/11/21	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for February	\$ 706.53
3211	3/18/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for February	\$ 6,389.60
3211	3/18/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for February	\$ 18.48
3211	3/22/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for February	\$ 539.95
3211	3/25/21	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for February	\$ 3,368.43
										\$ 13,013.87

SERVICES

3539	3/1/21	FAGEN FRIEDMAN & FULFROST, LLP	0100	0000000	1110	1000	5200000	000	Conference - SPED	\$ 115.00
	3/1/21	MONIKA VAN VLIET	0100	6500000	5760	1190	5800000	000	Services for February	\$ 1,077.12
	3/1/21	VERIZON WIRELESS	0100	0000000	0000	7200	5900001	000	January Statement	\$ 128.20
3209	3/3/21	MISSION LINEN & UNIFORM	0100	8150000	0000	8110	5600000	000	Services for February	\$ 272.55
3418	3/8/21	ALC SCHOOLS	0100	0000000	5760	3600	5100000	000	Transportation	\$ 2,430.00
3550	3/8/21	JAN-PRO	0100	0000000	0000	8200	5800000	000	Professional Services	\$ 840.00
3307	3/8/21	K.I.D.S. THERAPY ASSOCIATES	0100	6500000	5760	1130	5800000	000	Services for February	\$ 4,518.03
3182	3/11/21	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	\$ 60.00
3182	3/11/21	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	\$ 96.00

					\$ 39,944.54
5000 (SERVICES)	TOTALS:	BALANCE: 989,003	ACCUMULATED BALANCE: 595,765	REMAINING BALANCE: 393,238	

[illegible]

CARDIFF			ADA HARRIS						
K	Glass	18			3	Doui/Stuart	25		
K	McNamara	19			3	Perez	24		
K	Milliken	19			3	Murray	25		
K	Sallans	18			3	Switzler	25		
K	Stone	18			3	Trees (CVA)	8		
K	Van Lear (CVA)	7							
			TOT K	99			TOT 3	107	
1	Easson	18			4	Brice	17		
1	Kavan	17			4	Green	20		
1	Miller	21			4	Mihaly	20		
1	Rector	18			4	Price	22		
1	Reinoso (CVA)	7			4	Trees (CVA)	3		
			TOT 1	81			TOT 4	82	
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	22		
					6	Nguyen	22		
	Subtotal	261			6	Therriault	19		
					6	Tiersma	20		
					6	Trees (CVA)	3		
							TOT 6	86	
						Velit	7	TOT	7
						Subtotal	369		
DISTRICT TOTAL			630						

PERSONNEL REPORT- APRIL 15, 2021			
NAME	POSITION	ACTION	EFFECTIVE DATE
Andrea Murphy	Teacher	Temporary Contract (1.0 FTE)	3/1/2021
Jon Campos	Instructional Assistant II- Special Education	New Hire	2/9/2021
Makenzie Cohen	Instructional Assistant II- Special Education	New Hire	3/8/2021
Jacquelyn Cabrera	Instructional Assistant I	New Hire	3/17/2021
Christine Pulisevich	Instructional Assistant I	New Hire	3/17/2021
Courtney Schultheis	Instructional Assistant II- Special Education	New Hire	4/12/2021

PLAN FOR SERVING EXPELLED PUPILS

**SAN DIEGO COUNTY OFFICE OF EDUCATION
AND SAN DIEGO COUNTY DISTRICTS**

2021-2024

District Name: Cardiff School District

Superintendent: Jill Vinson

District Superintendent Signature

Date

CARDIFF SCHOOL DISTRICT District Existing Educational Alternatives for Expelled Youth

School District Overview
Grades K-6

The Cardiff School District offers the following options for expelled students in grades K-6, depending on the nature of the offense and the specific Education Code violation:

- A. Suspended Expulsion with placement at the same school with other means of correction or in lieu of expulsion contract
- B. Expulsion referral to another elementary school within a district in which we have a consortium, with a rehabilitation plan for the expelled student.
- C. When there are sufficient numbers of expelled K-6 students in an area, a regional San Diego County Office of Education operated community school may be developed with the following specifications:
 - To be centrally located in the region
 - Parents must provide transportation

Actual referral to such placement is made by the District Governing Board, with recommendations from the District Discipline Review Board, SARB, or a similar district referral process. Rehabilitation plans are written for each individual student according to Education Code 48916.

Cardiff School District																		
Educational Alternatives and Services for Expelled Students (Part I A)																		
District	Community Day School			Other Alternative Placement			Counseling			Support Groups			Conflict Mgmt. Peer Mediation			Tutoring Program		
	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
Cardiff							X											

Educational Alternatives and Services for Expelled Students (Part I B)															
District	Community Services			Job Training			Employment			Independent Studies			Other		
	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
Cardiff										X					

Special Education Programs/Services for Expelled Students (Part II A)															
District	Physical Occup. Therapy			Vision Services			Counseling Guidance			Parent Counseling/Guid.			Health and Nursing		
	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
Cardiff	X			X			X								

Special Education Programs/Services for Expelled Students (Part II B)																		
District	Social Worker			Vocational Ed./Career Dev.			Assessments			Special Day Classes			Resource Specialist Program			Audiological Services		
	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
Cardiff							X			X			X			X		

Special Education Programs/Services for Expelled Students (Part II C)																		
District	Orientation & Mobility Inst.			Home/Hospital Instruction			Adapted P.E.			Recreational Services			Services for Low Incidence			Other Special Ed Services		
	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12	K-6	6-8	9-12
Cardiff				X			X						X					

PLAN FOR SERVING EXPELLED PUPILS

SAN DIEGO COUNTY OFFICE OF EDUCATION
AND SAN DIEGO COUNTY DISTRICTS

2021 - 2024

San Diego County Office of Education

Superintendent

San Diego County Board of Education

Gregg Robinson
Guadalupe Gonzalez
Alicia Munoz
Paulette Donnellon
Rich Shea

Approved by the County Superintendent of Schools

Dr. Paul Gothold, Superintendent

Date

INTRODUCTION

Education Code - 49826

Each County superintendent of schools in counties that operate community schools pursuant to Section 1980, in conjunction with superintendents of the school districts within the County, shall develop a plan for providing educational services to all expelled pupils in that County. The plan shall be adopted by the governing board of each school district within the County and by the County Board of Education.

The plan shall enumerate existing educational alternatives for expelled pupils, identify gaps in educational services to expelled pupils, and strategies for filling those service gaps. The plan shall also identify alternative placement for pupils who are expelled and placed in district Community Day School programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.

Each County superintendent of schools, in conjunction with the superintendents of the local school districts, shall submit to the Superintendent of Public Instruction the County plan for providing educational services to all expelled pupils in the County no later than June 30, 2003, and shall submit a triennial update to the plan to the Superintendent of Public Instruction, including the outcome data pursuant to Section 48916.(1) on June 30th thereafter.

Education Code - 48916. (1)

At the time an expulsion of a pupil is ordered, the governing board of the school district shall ensure that an educational program is provided to the pupil who is subject to the expulsion order for the period of the expulsion, but only the extent funds are appropriated for this purpose in the annual Budget Act or other legislation, or both.

San Diego County Plan

Educational programs within San Diego County provide numerous opportunities for students who are in need of traditional and/or alternative educational programs. Individual school districts offer a broad spectrum of service and the San Diego County Office of Education offers additional options, this combination provides a continuum of alternatives to expelled students.

A student whose behavior has resulted in expulsion is given a rehabilitation plan created by their district of residence. This plan may involve one or more of the options outlined in the 3-year plan [see matrices on Education Alternatives and Services for expelled students]. A student who is simply in the need of an educational alternative may also access these programs through a District and/or County referral process.

Gaps in Educational Services to Expelled Pupils and Strategies for Filling the Service Gaps

Four major gaps that were identified in 2003 and carried forward in subsequent plans through the 2012 - 15 version. Strategies were proposed and implemented to address these gaps over those years. For the 2015 - 18 plan, two of the original gaps remained, and three new gaps were identified. For the 2018 – 2021 plan, five gaps remained and were addressed. Updates and progress made are noted as *“Updated Information as of February 2021.”*

The gaps are addressed on subsequent pages. Strategies to address each gap are followed by a summary of the effectiveness of the strategies. Discussion summaries from previous plans are also included. Discussion centers on the following questions:

- a. Were the strategies successful? If not, what were the obstacles?
- b. What additional strategies were implemented? Were they successful?

Strategies, which were used to address each gap during 2018 - 2021, follow the discussion summary for each gap.

Alternative placements for pupils who are expelled and placed in district community day school programs but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board are also outlined.

Finally, following the alternative placement are the regional articulations between districts and the County Office of Education which contains a discussion of the coordination between school districts and with the County office of education in providing educational placements for expelled pupils.

Much work on the countywide plan has been done since 2003; the San Diego County Plan for Serving Expelled Students for 2018 - 2021, is approved by both the local and county school boards and is signed by local district superintendents as well as the County superintendent of schools.

Administrator Recommendation of Expulsion		
MUST RECOMMEND EXPULSION (Mandatory Recommendation)	SHALL RECOMMEND UNLESS PARTICULAR CIRCUMSTANCES RENDER INAPPROPRIATE (Quasi-Mandatory Recommendation)	MAY RECOMMEND EXPULSION (Discretionary Recommendation)
Education Code 48915(c) Limited to acts committed at school or at a school activity off school grounds. The principal or superintendent of schools shall immediately suspend and recommend expulsion of a pupil that he or she determines has committed any of the following acts: A. Possessing, selling, or otherwise furnishing a firearm. - Does not apply to an act of possessing a firearm if the pupil had obtained prior written permission from the school. - Applies only if the act of possessing a firearm is verified by an employee of a school district. - Possessing an imitation firearm is not an offense for which suspension or expulsion is mandatory. B. Brandishing a knife at another person. C. Unlawfully selling a controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code. D. Committing or attempting to commit a sexual assault as defined in subdivision (n) of Section 48900 or committing a sexual battery as defined in subdivision (n) of Section 48900. E. Possession of an explosive. - The term "explosive" mean "destructive device" as described in Section 921 of Title 18 of the United States Code. Per EC 48915(e) the recommendation for expulsion shall be based on one or both of the following: (1) That other means of correction are not feasible or have repeatedly failed to bring about proper conduct. (2) That due to the nature of the violation, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others.	Education Code 48915(a)(1) Limited to acts committed at school or at a school activity off school grounds. The principal or the superintendent of schools shall recommend the expulsion, unless the principal or superintendent determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct A. Causing serious physical injury to another person, except in self-defense. B. Possession of any knife or other dangerous object of no reasonable use to the pupil. C. Unlawful possession of any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, except for either of the following: (i) The first offense for the possession of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis. (ii) The possession of over-the-counter medication for use by the pupil for medical purposes or medication prescribed for the pupil by a physician. D. Robbery or extortion. E. Assault or battery, as defined in Sections 240 and 242 of the Penal Code, upon any school employee. Per EC 48915(b) the recommendation for expulsion shall be based on one or both of the following: (1) Other means of correction are not feasible or have repeatedly failed to bring about proper conduct. (2) Due to the nature of the act, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others.	Education Code 48900. Includes acts committed while at school or on school grounds, from school, during activity whether on or off school grounds, going to and from a school activity. A. Physical injury - caused, threatened or attempted - willful force or violence B. dangerous objects C. alcohol or other drugs - under the influence D. Sale of look-alike substance or controlled substances. E. Robbery/extortion F. Damage to property G. Theft H. tobacco I. obscenity/profanity/vulgarity J. drug paraphernalia K. disruption/defiance L. receipt of stolen property M. imitation firearm possession N. sexual assault or battery O. harassment, threatening a pupil p. selling the prescription drug schedule q. engaged or attempted to engage in sexual activity r. bullying (including an electronic message to a student(s) or school personnel) s. aiding and abetting - infliction of physical injury - (suspension or expulsion) - sexual harassment (EC 48900.3) - hate violence (EC 48900.3) - harassment, threats and intimidation (grades 4-12 only) - terrorist threats (EC 48900.7) - electronic devices (EC 48901) Per EC 48915(b) the recommendation for expulsion shall be based on one or both of the following: (1) Other means of correction are not feasible or have repeatedly failed to bring about proper conduct. (2) Due to the nature of the act, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others.

SAN DIEGO COUNTY AND DISTRICT GAPS AND STRATEGIES IN EDUCATIONAL SERVICES TO EXPELLED STUDENTS

**SAN DIEGO COUNTY AND DISTRICT GAPS AND STRATEGIES IN
EDUCATIONAL SERVICES TO EXPELLED STUDENTS**

Four gaps were initially identified in the 2003 and continued in subsequent versions of the plan. Of those, three gaps no longer exist. Three additional service gaps were also identified and addressed for the first time in the 2015 – 2018 version of the plan.

The following Gaps were identified in 2003 and carried forward in all subsequent versions of this plan. These Gaps are now considered to have been resolved.

- i. GAP: A full continuum of services is not available at each of the sites operated by the County Office of Education. Some of the Juvenile Court & Community School (JCCS) regions have more services to offer than others.

RESOLUTION: In 2009, JCCS maintained 66 sites. In 2012, the number of sites was 62. During 2014 - 2015, SDCOE reduced the number of community school sites to 24. As a result of the consolidation, all sites now offer a full continuum of services.

- ii. GAP: Placements may not always be available for expelled students in the nearest community school.

RESOLUTION: As a result of the consolidation of sites described above, all JCCS sites have the capacity a continuum of services needed to support the needs of their students in the site located closest to the student.

- iii. GAP: Students who have failed their placement in district community schools or do not have a community School must be referred to other district programs or to a County operated community school. If the student fails the program or commits another expulsion type offense, there may not be any viable alternative remaining.

RESOLUTION: SDCOE's Juvenile Court and Community Schools (JCCS) accepts referrals on students who have committed expulsion type offences while enrolled in district community schools. JCCS also retains students in their system, even when they've committed expulsion type offences, by altering their placement and services to respond to the issue at hand. Operating on a blended model of instruction, JCCS is able to provide a range of formats to meet the individual needs of each student ranging from daily attendance to distance learning. JCCS has also made major investments in and relies heavily on the effective use instructional technology as a component of their blended learning model. This approach allows JCCS to tailor their programs to the individual needs of their students.

The following Gaps in service were identified in the 2015 – 2018 plan; of those, one, Gap 2, was resolved, and though progress was made, four gaps remain within the County of San Diego and will remain the focus of our work for the 2018 – 2021 plan.

Gap #1

Students in grades one through six who are expelled do not have the same educational options available as do expelled youth who are in grades seven through twelve, due to the limited numbers of students who are expelled in these lower grades. These younger students cannot attend programs designed for middle and high school students.

A. Strategies that have been used to address this gap:

1. Expulsion and placement in district-operated community day school where available.
2. The K-6 school districts will continue to offer available options, which may include the following:
 - Suspended expulsion with placement at the same school with the **Other Means of Correction** contract.
 - Suspended expulsion with placement at a different school within the same district with the **Other Means of Correction** contract.
 - Suspended expulsion with placement in a district operated opportunity school with the **Other Means of Correction** contract. (see page 92 for a sample Other Means of Correction contract)
3. SDCOE offers placement at Monarch school as well as independent study based programs serving elementary students when appropriate.

B. Discussion:

- a) Were the strategies successful? If not, what were the obstacles?

2009 - 12

Yes, however we will need to continue our efforts in expanding the numbers and kind of intervention strategies used with elementary students.

2012 - 15

Yes, however will need to continue their efforts in *maintaining* the numbers and kind of intervention strategies used with elementary students.

2015 - 18

CALPADS does not maintain expulsion data by grade level so there is no way to determine how many elementary students were expelled in the County last year. In 2013 - 14, elementary districts expelled just over 40 students. Almost all of those were from two districts that operate community day schools. Elementary districts that have very low expulsion rates (most have less than one case per year) still perceive this area to be a gap in service; however it isn't one they encounter often. We estimate this gap is experienced by about five students a year, Countywide.

2016 – 17

Cal Pads data now reflects expulsion data by grade level and Expulsion data and indicates the following expulsion rates:

Grade K-3: 0

Grade 4-6: 15

Grade 7-8: 78

- b) What additional strategies were implemented? Were they successful?
- Districts increased the number and kind of intervention strategies to prevent elementary students from being expelled.
 - SDCOE's Monarch School has been used as a placement option for students who are too young for Community School.
 - Independent Study has also been used by districts and JCCS as a placement option.

C. Strategies for 2015 – 18:

1. Expulsion and placement in district-operated community day school where available.
2. The K-6 school districts will continue to offer available options, which may include the following:
 - Suspended expulsion with placement at the same school with the **Other Means of Correction** contract.
 - Suspended expulsion with placement at a different school within the same district with the **Other Means of Correction** contract.
3. SDCOE will continue to offer placement at a centrally located community school serving elementary students.
4. Independent Study will also continue to be used as a placement option available through districts. When appropriate, JCCS will also offer elementary students independent study through their blended model.

D. Information as of January 2018

- Districts continue to offer available placement options to students described above including the continued use of Other Means of Correction Contracts.
- SDCOE will continue to offer placement at Monarch school serving elementary students.
- Independent Study will also continue to be used as a placement option available through districts. When appropriate, JCCS will also offer elementary students independent study.

E. Updated Information as of February 2021

- Recent data has demonstrated the reduction in expelled K-6 students across the county.
- JCCS is willing and available to engage individual districts in developing programs for students for whom **Other Means of Correction** strategies require another setting.

GAP #2

There is currently no single depository for student records available between districts and JCCS.

Discussion:

- a) The 2009 - 12 version of the plan proposed the development of a County-wide data warehouse with automation of student records concerning discipline and expulsion. The intention was to automate the acquisition of student records and data to facilitate placement in interim settings, and to facilitate reinstatement back into the referring school districts. This strategy was ultimately deemed to be too costly to pursue. No additional strategies were proposed for 2012 - 15.

Timely transfer of student records continues to be a challenge for students entering SDCOE Community School sites. Given this, the Gap is revised as follows for 2015 - 18:

GAP #2 (Revised as of 2015)

Students entering the County Community School frequently lack complete records, impeding the ability of JCCS staff to develop properly supported personalized learning plans.

A. Strategies for 2015 – 18:

1. JCCS has developed a checklist of records that must accompany a Community School referral. All records provided to JCCS will be copies. Original student records will be maintained by the school districts. This checklist is included on page 137.

B. Updated Information 2017-18:

- In order to better serve the needs of our students, families, and partner districts, JCCS has implemented enrollment centers in our regional areas with intended goals of: increased communication on student enrollment, progress on goals, transition planning, improved coordination of services to support students and families.
- Due to significant progress in acquiring, maintaining and sharing records, the committee determined that this goal has been successfully resolved.

C. Additional Information as of February 2021

- Through the Inter Agency Agreement, developed in collaboration with SDCOE FYS, district officials are able to obtain access to the JCCS student information system for students residing in their district to support improved collaboration on transition details including enrollment information, student progress, and student return to their home district.
- Identified district officials receive reports from JCCS on students enrolling in and exiting from JCCS programs.

GAP #3

Expelled students who live in rural areas of the County, and who would not be appropriately served through independent study contracts, do not always have access to traditional, seat time based, and classroom programs.

A. Discussion:

- a) This Gap impacts a small number of students who live in very rural settings. There have been a few cases involving expelled students who live in areas that do not have internet access, and in some cases live without power or phone service.

B. Strategies for 2015 – 18:

1. School districts will use independent study with more onsite meetings when appropriate.
2. JCCS will use schools operated at facilities operating by County probation when they are proximal to students in these circumstances.
3. Districts and JCCS will develop and implement the capacity to offer synchronous virtual instruction as a means of reaching student who live in remote areas but have access to internet.

C. Information as of 2017-18:

- Probation run facilities are not appropriate for community school services.
- Districts and JCCS will explore creating the capacity to offer synchronous virtual instruction as a means of reaching students who live in remote areas and have access to internet.

D. Updated Information as of February 2021

- JCCS is willing and available to engage individual districts in developing programs for students living in rural areas.
- JCCS itinerant independent study teachers are available to meet with students in their communities.

GAP #4

Expelled students do not always have assistance in transitioning back to district schools. Personal, social and academic adjustment should be considered and supported to ensure successful re-entry.

A. Discussion:

- a) Students returning from expulsion are in transition. When returning to district schools, expelled students require support to resist the tendency to return to old patterns and relationships. They also need help establishing new relationships and behaviors. Positive reinforcement should be present to validate positive choices and behavior.
- b) All too often students who have been expelled encounter school staff that are not receptive to have them returned to their campuses.
- c) Efforts made to connect students to caring adults on campus is the most powerful step a district can take to ensure successful re-entry and graduation from high school.

B. Strategies for 2015 – 18:

1. SDCOE Student Support Services will convene a workgroup of Pupil Service Administrators to study the experiences and needs of students returning from, and who have returned from expulsion. The committee will identify specific needs, propose strategies and promote the adoption of these strategies.
2. Administrators and counselors in alternative education settings serving expelled students will host re-entry plan meetings with the school counselors of students ready for return to district schools. Each meeting will involve the counselors, student and the student's parents in developing a plan to support the student's personal, social and academic needs as they re-enter the district.
3. Restorative Practices will be used, when appropriate, to help restore the relationships damaged by the act that lead to the expulsion, and to assist students in reintegration into the school communities from which they were expelled.
4. School districts and JCCS will train their employees:
 - a. To understand the impact of trauma
 - b. To recognize that negative behavior may be an expression of coping strategies learned in response to past or continuing trauma exposure
 - c. On strategies employees can use to avoid triggering negative coping strategies
 - d. On de-escalation strategies.
5. SDCOE Student Support Services will provide training for school personnel on restorative and trauma informed practices.

C. Updated information as of January 2018:

- There has been significant progress in JCCS staff training in all of the areas listed above and in the use of Restorative Practices and Other Means of Correction in lieu of suspension.
- SDCOE will work with Pupil Services Administrators to establish a re-entry workgroup to create policies, procedures and best practices for site administrators to help facilitate students' transition back to their school sites following expulsion.
- Administrators and counselors in alternative education settings serving expelled students will host re-entry plan meetings with the school counselors of students ready for return to district schools. Each meeting will involve the counselors, student and the student's parents in developing a plan to support the student's personal, social and academic needs as they re-enter the district.
- Detention facilities are reaching out to district liaisons to see if returning to school is best option.

D. Updated Information as of February 2021:

- The work in the updated section is continuing.
- Restorative Practices training and additional supports via parenting courses are offered to families.
- JCCS Student Transition Technicians to support students and families enrolling in JCCS schools as well as to facilitate successful re-entry.
- JCCS Student and Family Engagement (SAFE) Team (consisting of School Counselors, Student Transition Technicians, Parent and Family Liaisons, Work Readiness Assistants, The Movement tutoring, School Social worker, and interns) in order to more effectively coordinate student services and family supports.
- Regional Multi-Tiered Systems of Supports (MTSS) teams developed to locally review student progress and refer to appropriate supports.

GAP #5

Districts do not always know when a student has enrolled in JCCS, another school system or when they have simply not enrolled anywhere.

A. Discussion:

- a) JCCS doesn't always contact districts when students who have been referred don't enroll.
- b) Districts don't always follow-up with JCCS when they don't receive confirmation a referred student hasn't enrolled.
- c) Records requests typically show when an expelled student has enrolled in a charter school.
- d) Expelled students are still subject to compulsory education and under the jurisdiction of the district of residence SARB.
- e) While students may be expelled from the district of residence they typically return to the district after they complete their rehabilitation plans.

B. Strategies for 2015 – 18:

1. JCCS will confirm with the district of residence, the enrollment of all students entering their system on the day they enroll.
2. In cases in which JCCS has not initiated contact with the school district to confirm enrollment, school districts will investigate whether or not expelled students are enrolled with JCCS or another school system, within five days of making the referral.
3. In cases in which a district finds that an expelled student is not enrolled, or is unable to determine the student's enrollment status, the case will be referred to the supervisor of attendance for the district, and when appropriate, to the district SARB.
4. Expand the use of enrollment centers to standardize the admissions process for JCCS.

5. JCCS will make “view only” access to their student information system (Promise) available for referring districts who request it.

C. Updated Information as of January 2018:

- There has been a significant increase in communication between JCCS and Districts since the last plan was enacted.
- Enrollment procedures have been established for regions within the county and additional JCCS administrators have been added to manage school sites within each region.
- Because of conversation regarding mental health, we need to work with the students and their families to successfully facilitate their re-entry into districts.
- JCCS has expanded their offerings to expelled students which now includes counseling services and assistance with successful completion of their rehabilitation plan.
- Additionally, JCCS now has Social work Interns in each JCCS school, who are available to work with students as they complete their rehabilitation plans and reintegrate back into their home schools.

D. Updated Information as of February 2021:

- Students and families are offered counseling with the Mobile Adolescent Services Team (MAST) upon enrollment.
- JCCS Multi-Tiered System of Supports (MTSS) documentation system within the JCCS student information system with access for identified district staff.

ALTERNATIVE PLACEMENT

(For those expelled students who have been placed in a district community day school but who fail to meet the term or conditions of their rehabilitation plan or who pose a continuing danger to the physical safety of district pupils or others)

Step I

The School District of residence continues to maintain responsibility for developing a rehabilitation plan for the student, referring the student to an appropriate educational setting, and ensuring that an educational program is provided either within or outside the school district.

Step II

Expelled students who fail to meet the terms and conditions of the district rehabilitation plan may be referred to a different district school, another district program, a district-operated Community Day School Program, or the San Diego County Office of Education Community School.

For expelled students who are referred to a San Diego County Office of Education Community School (which is a permissive program) a Personalized Learning Plan will be developed with the students' parents and County Office of Education staff. Part of this plan will include a goal of returning to the school district of residence after the district expulsion term. If students are not successful in the County-operated program, they may be referred back to the district for possible review and re-placement.

REGIONAL ARTICULATION BETWEEN DISTRICTS AND THE COUNTY OFFICE OF EDUCATION

The consistent regional articulation between districts and the San Diego County Office of Education has been occurring over the past 17 years. The County Office of Education provides quarterly meetings for the Pupil Services administrators representing the County's 42 school districts and SDCOE's Juvenile Court and Community Schools (JCCS). The meeting is chaired by the Executive Director of Student Support Services and Director of Student Attendance, Safety & Well-Being for the County Office of Education. These meetings provide opportunities for articulation and coordination between SDCOE and school districts on a regular basis. In addition, school districts work with regionally identified JCCS staff for placements for expelled students.

San Diego County Office of Education Overview

The San Diego County Office of Education will continue to provide an educational option for expelled students. The Juvenile Court and Community Schools facilitate the students' completion of the rehabilitation plan, while responsibility for the long-term educational needs of the student remains with the referring district. This program is one that fits in the continuum of educational care as outlined. The philosophy of each individual school district affects how the San Diego County Office of Education Community School program will meet the needs of that particular school district.

The Community School is a permissive educational program that provides the local school districts with another educational option for their expelled youth.

The following pages outline the process for referral and referral forms that enable districts to access San Diego County Office of Education School programs.

For placement information, please contact the Juvenile Court and Community School office nearest to your school district.

JCCS ADMINISTRATION OFFICE

Tracy E. Thompson, Executive Director tthompson@sdcoe.net (858) 290-5807
Bruce Petersen, Senior Director bruce.peterson@sdcoe.net (858) 298-2069

JCCS ASSESSMENT & PUPIL SERVICES OFFICE

Student assessment data, transcripts and archived records
Phone: (858) 290-5852
FAX: (858) 277-1532
JCCS Lead Registrar: Robin Mosby rmosby@sdcoe.net (858) 290-5866
Request for student records: www.sdcoe.net/jccsrecords

EAST REGION ENROLLMENT OFFICE

Serves the East regions of San Diego County for admissions.
Principal: Roberto Carrillo roberto.carrillo@sdcoe.net (858) 290-5469
Program Administrator: Dyane Plumly dplumly@sdcoe.net (858) 290-5861
924 East Main St.
El Cajon, CA 92021
Phone: (619) 668-4660
FAX: (619) 593-0306
Placement Contact:
Rosa Leon
rmleon@sdcoe.net (858) 290-5897

MONARCH SCHOOL

Serves homeless families in Downtown San Diego for admissions on site.
Principal: Michael Paredes
michael.paredes@sdcoe.net 858/290-5511
1325 Newton Avenue
San Diego, CA 92113
Phone: (619) 652-4100 ext. 1590
FAX: (619) 233-3458
Placement Contact:
James Flores
james.flores@sdcoe.net 858/290-5870

METRO REGION ENROLLMENT OFFICE

Serves Downtown San Diego and San Diego Unified for admissions.

Principal: Theresa Fox

turnfox@sdcoe.net (858) 290-5529

Principal: Gretchen Rhoads

gretchen.rhoads@sdcoe.net (858) 290-5496

3720 El Cajon Blvd.

San Diego, CA 92105

Phone: (619) 528-2789

FAX: (619) 696-0377

Placement Contact:

Michele Roman

mroman@sdcoe.net (858) 290-5893

Susana Moreno

scervant@sdcoe.net (858) 290-5888

Estella Estrada

eerayrob@sdcoe.net (858) 290-5935

NORTH REGION ENROLLMENT OFFICE

Serves the North County School Districts for admissions.

Principal: Oscar Felix oscar.felix@sdcoe.net 760-299-7863

255 Pico Ave., Ste. 112

San Marcos, CA 92069

Phone: (760) 940-9002

FAX: (760) 940-9091

Placement Contact:

Oscar Torrico

oscar.torrico@sdcoe.net 760-307-1305

SOUTH REGION ENROLLMENT OFFICE

Serves the South County School Districts for admissions.

Principal: Roberto Carrillo roberto.carrillo@sdcoe.net (858) 290-5469

Program Administrator: Dyane Plumly dplumly@sdcoe.net (858) 290-5861

800 National City Boulevard, Ste. 110 National City, CA 92150

Phone: (619) 470-5210

FAX: (619) 470-5278

Placement Contact:

Diana Bayon

dbayon@sdcoe.net (858) 290-5904

San Diego County Office of Education Educational Alternatives for Expelled Youth

The San Diego County Office of Education Juvenile Court and Community Schools offer the following services for expelled youth:

1. Daily educational programs that meet for 300-360 minutes per day in community classrooms
2. Direct instruction and/or contracted blended learning programs (e.g. face-to-face, independent study and/or online courses). Students are required to complete a minimum of 80 hours of educational product per five-credit course completion
3. Trauma informed, restorative practices and mental health support
4. Early Childhood Development/Head Start with Teen Parent Specialized Academic Instruction
5. Community Schools *(See page 18 for listing of community schools)
6. Special Education Services
7. Each site provides support to students in meeting the conditions of their rehabilitation plan, as well as wrap-around support to their families
8. Multiple career pathways, internship and concurrent college enrollment opportunities
9. Breakfast and lunch
10. An opportunity to earn a compass card for transportation

San Diego County Office of Education Juvenile Community School Sites

EASTERN SAN DIEGO COUNTY

Cuyamaca Prep
East County Community School
La Mesa Community School

NORTHERN SAN DIEGO COUNTY

Escondido Community School
Innovations Academy of Empowerment
North County Technology Academy
North Tech & Science Academy

METRO

37ECB
Bayside Community
Bridges Community
CTEC Community
Lindsay Community
Project Aware
Second Chance
Monarch (K-12)

SOUTHERN SAN DIEGO COUNTY

South County Community School
Victoria Community School

As of March 2021

SAN DIEGO COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION Specialized Academic Instruction/ SERVICES FOR EXPELLED STUDENTS
(Part II-B Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adapted P.E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
EASTERN SAN DIEGO COUNTY																
Cuyamaca Prep		X		X		X				X		X		X		X
East County	X	X	X	X	X	X			X	X	X	X	X	X	X	X
La Mesa	X	X	X	X	X	X			X	X	X	X	X	X	X	X

SAN DIEGO COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION Specialized Academic Instruction/ SERVICES FOR EXPELLED STUDENTS
(Part II-B Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adapted P.E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
Monarch School	X	X	X	X	X	X			X	X	X	X	X	X	X	X

SAN DIEGO COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION Specialized Academic Instruction/ SERVICES FOR EXPELLED STUDENTS
(Part II-B Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adapted P.E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
METRO																
37ECB	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Bayside	X	X	X	X	X	X			X	X	X	X	X	X	X	X
CTEC		X		X		X				X		X		X		X
Lindsay	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Second Chance	X	X	X	X	X	X			X	X	X	X	X	X	X	X

SAN DIEGO COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION Specialized Academic Instruction/ SERVICES FOR EXPELLED STUDENTS
(Part II-B Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adapted P.E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
NORTHERN SAN DEIGO COUNTY																
Escondido	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Innovations	X	X	X	X	X	X			X	X	X	X	X	X	X	X
North County Technology Academy	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X
North Region I.S.		X		X		X				X		X		X		X

SAN DIEGO COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION Specialized Academic Instruction/ SERVICES FOR EXPELLED STUDENTS
(Part II-B Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adapted P.E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
SOUTHERN SAN DIEGO COUNTY																
South Bay Tech Academy		X		X		X				X		X		X		X
Victoria		X		X		X				X		X		X		X

SAN DIEGO COUNTY OFFICE OF EDUCATION
Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-A)

District	Physical Occup. Therapy		Vision Services		Counseling Guidance		Parent Counseling / Guidance		Health & Nursing		Social Worker		Vocational Ed. Career Dev.		Assessments		Special Day Classes	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
EAST COUNTY																		
Cuyamaca Prep		X		X		X		X		X				X		X		
East County	X	X	X	X	X	X	X	X	X	X			X	X	X	X		
La Mesa	X	X	X	X	X	X	X	X	X	X			X	X	X	X		

SAN DIEGO COUNTY OFFICE OF EDUCATION

Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-A Continued)

District	Physical Occup. Therapy		Vision Services		Counseling Guidance		Parent Counseling / Guidance		Health & Nursing		Social Worker		Vocational Ed. Career Dev.		Assessments	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
METRO																
37ECB	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Bayside	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Bridges		X		X		X		X		X				X		X
CTEC		X		X		X		X		X				X		X
Lindsay	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Project Aware		X		X		X		X		X				X		X
Second Chance	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
NORTHERN SAN DIEGO COUNTY																
Escondido		X	X	X	X	X	X	X	X	X			X	X	X	X
Innovations	X	X	X	X	X	X	X	X	X	X			X	X	X	X
North County Tech Academy	X	X	X	X	X	X	X	X	X	X			X	X	X	X
North I.S.		X		X		X		X		X						

SAN DIEGO COUNTY OFFICE OF EDUCATION

Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-A Continued)

District	Physical Occup. Therapy		Vision Services		Counseling Guidance		Parent Counseling / Guidance		Health & Nursing		Social Worker		Vocational Ed. Career Dev.		Assessments	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
SOUTHERN SAN DIEGO COUNTY																
South Bay Tech Academy	X	X	X	X	X	X	X	X	X	X			X	X	X	X
South I.S.		X	X	X	X	X	X	X		X				X		X
Victoria	X	X	X	X	X	X	X	X	X	X			X	X		X

SAN DIEGO COUNTY OFFICE OF EDUCATION
Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-B)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adpated P. E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
EAST COUNTY																
East County	X	X	X	X	X	X			X	X	X	X	X	X	X	X
La Mesa	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Monarch School	X	X	X	X	X	X			X	X	X	X	X	X	X	X

SAN DIEGO COUNTY OFFICE OF EDUCATION

Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-B Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adpated P. E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
METRO																
37ECB	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Bayside	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Bridges		X		X		X				X		X		X		X
CTEC		X		X		X				X		X		X		X
Lindsay	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Project Aware		X		X		X				X		X		X		X
Second Chance	X	X	X	X	X	X			X	X	X	X	X	X	X	X
NORTHERN SAN DIEGO COUNTY																
Escondido	X	X	X	X	X	X			X	X	X	X	X	X	X	X
North County Tech Academy	X	X	X	X	X	X			X	X	X	X	X	X	X	X
Innovations	X	X	X	X	X	X			X	X	X	X	X	X	X	X

SAN DIEGO COUNTY OFFICE OF EDUCATION
Special Education Specialized Academic Instruction/Services for Expelled Students (Part II-B
Continued)

District	Resource Spec. Program		Audiological Services		Orientation & Mobility Inst.		Home / Hospital Instruction		Adpated P. E.		Recreational Services		Services for Low Incidence		Other Special Ed. Services	
	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12	K-8	9-12
SOUTHERN SAN DIEGO COUNTY																
South Bay Tech Academy	X	X	X	X	X	X			X	X	X	X	X	X	X	X
South I.S.		X		X		X				X		X		X		X
Victoria	X	X	X	X	X	X			X	X	X	X	X	X	X	X

Cardiff School District
Cardiff-By-The-Sea, California 92007
April 15, 2021

ITEM: ADOPT RESOLUTION NUMBERS 20-21-06 THROUGH 20-21-09 FOR
ROUTINE PAYROLL, ACCOUNTING AND FINANCIAL REPORT
SIGNATURE AUTHORIZATION TO THE SAN DIEGO COUNTY
OFFICE OF EDUCATION

BACKGROUND

Pursuant to various sections of the Education Code, it is necessary that the governing board adopt a series of resolutions prior to the beginning of each fiscal year in order to maintain a current register of persons authorized to act on behalf of the school district.

CURRENT CONSIDERATIONS

Attached are four resolutions:

- 20-21-06 authorizes Ruth Monahan-Smith and Courtney Jasper to receive district mail from SDCOE and Courtney Jasper or Ruth Monahan-Smith to pick up warrants from SDCOE; also allows San Dieguito Union High School District to pick up payroll warrants;
- 20-21-07 authorizes Ruth Monahan-Smith or Courtney Jasper to sign the Payroll Payment Order;
- 20-21-08 authorizes Courtney Jasper or Jill Vinson to sign Commercial Warrants;
- 20-21-09 authorizes Courtney Jasper or Jill Vinson to authorize reissue of new payroll and commercial warrants.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

It is recommended that the Board adopt resolutions 20-21-06 through 20-21-09.

RESOLUTION # 20-21-06
**RESOLUTION DESIGNATING AUTHORIZED AGENT TO RECEIVE MAIL
AND PICK UP WARRANTS AT THE COUNTY OFFICE OF EDUCATION**

Cardiff School District, San Diego County ON MOTION
OF member _____, seconded by member _____
effective July 1, 2021 through June 30, 2022.

IT IS RESOLVED AND ORDERED that:

1. The authorized agent (**one person only**) to receive mail from the Accounting/Payroll Sections is Courtney Jasper.
2. The authorized person(s) or district(s) to pick up warrants from the County Office (other than the mail addressee) are:
Courtney Jasper, Ruth Monahan-Smith or designated employee from the San Dieguito Union High School District, are authorized to pick up payroll for the Cardiff School District.
3.

	mail	hold	consortium	
Check one	☐	☐	☐	Monthly payroll warrants each and every month.
Check one	☐	☐	☐	Daily/Hourly payroll warrants each and every month.

IT IS FURTHER RESOLVED that, this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on April 15, 2021 by the following vote:
(date)

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp)

RESOLUTION # 20-21-07
PAYMENT ORDER RESOLUTION

Cardiff School District, San Diego County ON MOTION
OF member _____, seconded by member _____
effective July 1, 2021 through June 30, 2022.

IT IS RESOLVED AND ORDERED that, in accordance with the provisions of Section 3100 et seq., Chapter 8, Division 4, Title I of the Government Code (**all districts**), the following person(s) be and is hereby designated to ascertain and certify that each employee of said district has taken the oath of allegiance.

Ruth Monahan-Smith or Courtney Jasper.

IT IS FURTHER RESOLVED AND ORDERED that, in accordance with the payroll procedure provided in Education Code Section 45310 (**merit system districts only**), no warrant shall be drawn by or on behalf of the governing board of this district for the payment of any salary or wage to any employee in the classified service unless the assignment bears the certification of the following person:

_____, Personnel Director

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on April 15, 2021 by the following vote:
(date)

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp) Gov Code Sec. 5501

RESOLUTION # 20-21-08
RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS
(COMMERCIAL WARRANTS)

Cardiff School District, San Diego County ON MOTION
OF member _____, seconded by member _____
effective July 1, 2021 through June 30, 2022.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code
Section 42632 or 85232, Courtney Jasper or Jill Vinson be and is hereby
authorized to sign any and all orders in the name of said District, drawn on the funds of said
District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall
be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on April 15, 2021 by the following
vote: (date)

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a
full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly
called and conducted meeting held on said date.

Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp)

Resolution 20-21-09 **CARDIFF SCHOOL DISTRICT**
RESOLUTION #XX AUTHORIZING THE REPLACEMENT OF WARRANTS

On a motion of Member _____, seconded by Member _____ the following Resolution is adopted:

WHEREAS, during the course of business, this School District issues payroll and commercial warrants for the payments of goods and services received by the District; and
WHEREAS, payroll and commercial warrants are lost, stolen, mutilated, or expire upon occasion; and
WHEREAS, a petition for issuance of a new warrant may be presented by the payee pursuant to Government Code section 29802.
NOW, THEREFORE BE IT RESOLVED by the governing Board of the
Cardiff School District

School District of San Diego County, California, that the following persons shall be authorized to reissue new payroll and commercial warrants upon presentation of a properly completed petition for issuance of a new warrant if such new warrant does not exceed the amount of the original warrant.

	Manual Signature	Facsimile Signature
Superintendent	_____	_____
Assistant Superintendent, Business Services	_____	_____
Assistant Superintendent, Employer/Employee Relations	_____	_____
Assistant Superintendent, Educational Services	_____	_____
Director of Accounting	_____	_____

PASSED AND ADOPTED by said Governing Board on April 15, 2021

AYES: _____

NOES: _____

ABSENT: _____

I, Jill Vinson Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Governing Board at a regularly called and conducted meeting held on said date.

Clerk of the Governing Board

Cardiff School District
Cardiff-By-The-Sea, California 92007
April 15, 2021

ITEM: REVIEW AND ACCEPTANCE OF ANNUAL AUDIT REPORT FOR
MEASURE GG ENDING JUNE 30, 2020

BACKGROUND

The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent financial and performance audit to ensure that funds have been expended only on the specific projects listed until all of the proceeds have been expended.

CURRENT CONSIDERATIONS

The audit report for the fiscal year ending June 30, 2020, has been completed. Copies have been provided to the governing board as an attachment.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

It is respectfully recommended that the Board review and accept the Measure GG Audit Report for the fiscal year ending June 30, 2020.

Cardiff School District
Proposition 39 Measure GG
Building Fund General
Obligation Bonds

Financial Statements &
Supplementary Information

June 30, 2020



Cardiff School District
Measure GG Building Fund (21)
Table of Contents
June 30, 2020

INTRODUCTION & CITIZENS' OVERSIGHT COMMITTEE MEMBER LISTING	1
INDEPENDENT AUDITOR'S REPORT	2
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
FINANCIAL STATEMENTS	8
Balance Sheet.....	8
Statement of Revenues, Expenditures, and Changes in Fund Balance	9
Notes to the Financial Statements.....	10
SUPPLEMENTARY INFORMATION	25
General Obligation Bonds Project List.....	25
General Obligation Bonds Project Timelines	27
General Obligation Bonds Project Change Orders	28
OTHER INDEPENDENT AUDITORS' REPORTS	29
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing</i> Standards	29
Independent Auditor's Report on Performance	31
AUDITOR'S RESULTS, FINDINGS & RECOMMENDATIONS	36
Schedule of Auditor's Results	36
Schedule of Findings and Questioned Costs.....	37
Schedule of Prior Year Audit Findings.....	38

Cardiff School District

Measure GG Building Fund (21)

Introduction & Citizens' Oversight Committee Member Listing

On November 8, 2016 the voters of the Cardiff School District approved by more than 55% Measure GG, authorizing the issuance and sale of \$22,000,000 in General Obligation Bonds. The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Independent Citizens' Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The Cardiff School District Measure GG Independent Citizens' Oversight Committee as of June 30, 2020 was comprised of the following members:

<u>Name</u>	<u>Representative</u>	<u>Term Expiration</u>
Christine Bruington	Active Member of Senior Citizens Organization	February 2021
Chris Fowler	Active Member of a Business Organization	February 2021
Bill Moser	Community at Large	February 2021
Chick Nichols	Active Member of Senior Citizens Organization	February 2021
Dave Smiley	Community at Large	February 2021
Adam Sweet	Active Member of a Parent Teacher Organization	February 2021
Kenneth Williams	San Diego Taxpayers Association	February 2021
Ashok Swaminathan	Parent of District Student	March 2022
Rachel Brammer	Community at Large	March 2022
Shad Thielman	Parent of District Student	March 2022
Rhea Stewart	Community at Large	March 2022

Independent Auditor's Report

**To the Citizens' Oversight Committee
Cardiff School District
Measure GG Building Fund (21)
Cardiff-By-The Sea, California**

Report on the Financial Statements

We have audited the accompanying financial statements of the Cardiff School District Measure GG Building Fund (21), which comprise the balance sheet as of June 30, 2020, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended and the related notes to the financial statements.

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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cardiff School District Measure GG Building Fund (21) as of June 30, 2020, and the results of its operations for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A, the financial statements present only the Building Fund (21) which is specific to Measure GG Building Fund (21) and is not intended to present fairly the financial position and results of operations of Cardiff School District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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 is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2021, on our consideration of Cardiff School District Measure GG Building Fund'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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated March 12, 2021 on our consideration of the District's compliance with the requirements of Proposition 39 with regards to the Measure GG Building Fund (21). That report is an integral part of our audit of the Cardiff School District Measure GG Building Fund (21) for the fiscal year ended June 30, 2020 and should be considered in assessing the results of our financial audit.

Wilkinson Hadley King & Co., LLP

El Cajon, California
March 12, 2021

CARDIFF SCHOOL DISTRICT
MEASURE GG BUILDING FUND (21)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020
(Unaudited)

This section of the Cardiff School District's (CSD) Measure GG Building Fund annual financial and performance report presents the discussion and analysis of the Measure GG bond program during the fiscal year that ended June 30, 2020. This Management Discussion and Analysis (MD&A) should be read in conjunction with the Bond Fund's financial statements that immediately follow this section.

FINANCIAL HIGHLIGHTS

- The Fund Balance for the Measure GG Building Fund (21) amounted to \$11,405,549 as of June 30, 2020 compared to \$19,566,969 as of June 30, 2019.
- Revenues, which consisted of interest, was \$445,570 for the year ended June 30, 2020 compared to \$236,552 for the year ended June 30, 2019.
- Expenditures were \$8,631,639 for the year ended June 30, 2020 compared to \$1,849,902 for year ended June 30, 2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the financial statements, and the performance audit required by state law. The District accounts for Measure GG bond activity in the District's Building Fund. The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting.

FINANCIAL ANALYSIS OF PROPOSITION 39 BUILDING FUND

Balance Sheet

The District's Measure GG Building Fund balance as of June 30, 2020 was \$11,326,161 (see Table A-1). The funds are used to finance the modernization and construction of school sites.

Table A-1 Measure GG Building Fund Balance Sheet				
	Year Ended June 30, 2020 2020		Change	Percentage Change
Assets				
Cash in county treasury	\$ 11,381,223	\$ 19,721,024	\$ (8,339,801)	-42%
Accounts receivable	54,139	82,406	(28,267)	-34%
Total Assets	\$ 11,435,362	\$ 19,803,430	\$ (8,368,068)	-42%
Liabilities				
Accounts payable	\$ 29,813	\$ 236,460	\$ (206,647)	-87%
Total Liabilities	29,813	236,460	(206,647)	-87%
Fund Balance				
Restricted for capital projects	11,405,549	19,566,970	(8,161,421)	-42%
Total Fund Balance	11,405,549	19,566,970	(8,161,421)	-42%
Total Liabilities & Fund Balance	\$ 11,435,362	\$ 19,803,430	\$ (8,368,068)	-42%

Fund Balance (or Change in Fund Balance)

The District's total Measure GG Building Bond revenue from interest income increased by \$209,017. The total expenditures and other uses increased by \$6,996,245.

Table A-2 Measure GG Building Fund Changes in Fund Balance				
	June 30, 2020	June 30, 2019	Change	Percentage Change
Revenues				
Interest income	\$ 445,569	\$ 236,552	\$ 209,017	88%
Total Revenues	445,569	236,552	209,017	88%
Expenditures				
Capital Outlay	8,631,639	1,635,394	6,996,245	428%
Other operating expense	-	141,646	(141,646)	-100%
Other construction expense	-	72,862	(72,862)	-100%
Total Expenditures	8,631,639	1,849,902	6,781,737	367%
Other Sources				
Proceeds from sale of bonds	-	8,000,000	(8,000,000)	-100%
Cost of Issuance	-	(284,038)	284,038	-100%
Other Sources	24,649	121,538	(96,889)	-80%
Total Other Sources	24,649	7,837,500	(7,812,851)	-100%
Change in Fund Balance	(8,161,421)	6,224,150	(6,572,720)	-106%
Fund Balance - Beginning	19,566,970	13,342,820	6,224,150	47%
Fund Balance - Ending	\$ 11,405,549	19,566,970	\$(8,161,421)	-42%

CAPITAL ASSETS

During the fiscal year ended June 30, 2020 Cardiff School District expended \$8,631,639 in capital outlay expenditures from Measure GG funds. These expenditures are part of the CSD's total capital assets as reflected in the District's separate financial audit.

LONG TERM DEBT

The following table presents a comparison of long-term debt associated with Measure GG building fund:

Table A-3 Measure GG Building Fund Long Term Debt				
	Year Ended June 30,			Percentage
	2020	2019	Change	Change
General Obligation Bonds				
Principal Balance	\$ 21,770,000	\$ 21,920,000	\$ (150,000)	100%
Bond Premium	874,288	878,949	(4,661)	100%
Total Measure GG Bonds	\$ 22,644,288	\$ 22,798,949	\$ (154,661)	100%

FACTORS BEARING ON THE BOND PROGRAM'S FUTURE

At the time these financial statements were prepared and audited, CSD has begun major projects with the Measure GG bond funds. The Cardiff School construction faced some delays as a result of lawsuits filed by Save the Park and Build the School. However, the lawsuit was dismissed by the United States District court on November 11, 2020. These delays could affect the budget of the project.

OBTAINING ADDITIONAL INFORMATION ON THE BOND PROGRAM

Additional information on the Measure GG bond fund can be obtained by visiting the Cardiff School District website: www.cardiffschools.com and selecting Measure GG.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Bond Fund's finances and to determine the Bond Fund's accountability for the money it receives. Additional financial information can be obtained by contacting the following:

Courtney Jasper
Courtney.Jasper@cardiffschool.com
Chief Business Officer
Cardiff School District
1888 Montgomery Avenue
Cardiff, CA 92007

Financial Statements

Cardiff School District
Measure GG Building Fund (21)

Balance Sheet

June 30, 2020

ASSETS

Current Assets

Cash in county treasury	\$ 11,381,223
Accounts receivable	<u>54,139</u>

TOTAL ASSETS	\$ 11,435,362
---------------------	----------------------

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts payable	<u>\$ 29,813</u>
------------------	------------------

Total Liabilities	<u>29,813</u>
--------------------------	---------------

Fund Balance

Restricted for capital projects	<u>11,405,549</u>
Total Fund Balance	<u>11,405,549</u>

TOTAL LIABILITIES AND FUND BALANCE	\$ 11,435,362
---	----------------------

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

Cardiff School District
Measure GG Building Fund (21)

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2020

REVENUES

Interest income	\$ 445,569
-----------------	------------

TOTAL REVENUES	<u>445,569</u>
-----------------------	----------------

EXPENDITURES

Capital outlay:	
Building improvements	<u>8,631,639</u>

TOTAL EXPENDITURES	<u>8,631,639</u>
---------------------------	------------------

OTHER SOURCES AND USES

All other financing sources	<u>24,649</u>
-----------------------------	---------------

TOTAL OTHER SOURCES	<u>24,649</u>
----------------------------	---------------

NET CHANGE IN FUND BALANCE	(8,161,421)
-----------------------------------	-------------

FUND BALANCE, BEGINNING OF YEAR	<u>19,566,970</u>
--	-------------------

FUND BALANCE, END OF YEAR	<u><u>\$ 11,405,549</u></u>
----------------------------------	-----------------------------

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

Cardiff School District

Measure GG Building Fund (21)

Notes to the Financial Statements
For the Year Ended June 30, 2020

A. Summary of Significant Accounting Policies

Cardiff School District Measure GG Building Fund (21), hereinafter referred to as the “Bond Fund”, 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 Bond Fund was formed to account for renovation of schools for Cardiff School District (District), through expenditures of general obligation bonds issued under Measure GG, authorized by registered voters on November 6, 2016.

The Bond Fund operates under a locally selected Citizens’ Oversight Committee comprised of seven members formed in accordance with the Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code, Proposition 39. The reporting entity consists only of the Bond Fund of the District. These financial statements are intended to present only the financial position and results of operations of the Bond Fund in conformity with accounting principles generally accepted in the United States of America, and accordingly do not present the financial position and results of operations of the District.

2. Basis of Accounting – Measurement Focus

Bond Fund. The bond fund is 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 Bond Fund considers all revenues reported in the fund to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of interest earned. 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 Bond Fund incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Bond Fund’s policy to use restricted resources first, then unrestricted resources.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

3. Encumbrances

Encumbrance accounting is used in the Bond Fund 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.

4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the Bond Fund. 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.

5. Revenues and Expenses

a. Revenues – Exchange and Non-Exchange

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.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

b. Expenditures

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 bond fund as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the Bond Fund.

6. 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). The Bond Fund does not have any cash held in banks or revolving fund. 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 Bond Fund 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. 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. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds of the District. 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.

c. Fund Balances – Governmental Funds

Fund balances of the Bond Fund 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

7. 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.

8. Fair Value Measurements

The Bond Fund 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

9. 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
Measure GG Building Fund (21)
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>
None	Not Applicable	Not Applicable

C. Fair Value Measurements

The Bond Fund'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	\$ 11,381,224	\$ -	\$ 11,381,224	\$ -
Total investments by fair value level	<u>\$ 11,381,224</u>	<u>\$ -</u>	<u>\$ 11,381,224</u>	<u>\$ -</u>

The Bond Fund is considered to be an involuntary participant in an external investment pool as the Bond Fund is required to deposit all receipts and collections of monies with their County Treasurer (Education Code §41001). The fair value of the Bond Fund's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Cardiff School District

Measure GG Building Fund (21)

Notes to the Financial Statements, Continued
June 30, 2020

D. Cash and Investments

1. Cash in County Treasury

In accordance with Education Code §41001, the Bond Fund maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$11,381,224 as of June 30, 2020). The fair value of the Bond Fund's portion of this pool as of that date, as provided by the pool sponsor, was \$11,381,224. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. 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 Bond Fund by the California Government Code (or the Bond Fund's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Bond Fund'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 Bond Fund, 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the Bond Fund 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 Bond Fund'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	\$ 11,381,224

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 Bond Fund's name. The California Government Code and the Bond Fund'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 Bond Fund's name.

At June 30, 2020, the Bond Fund was not exposed to custodial credit risk.

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 Bond Fund 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 Bond Fund 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 Bond Fund maintains pooled investments with the San Diego County Treasury with a fair value of \$11,381,224. 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 Bond Fund was not exposed to foreign currency risk.

4. Investment Accounting Policy

The Bond Fund is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Bond Fund'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 Bond Fund'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
Measure GG Building Fund (21)
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:

	<u>Accounts Receivable</u>
Interest receivable	\$ 54,139
Total Accounts Receivable	<u>\$ 54,139</u>

F. Accounts Payable

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

	<u>Account Payable</u>
Vendor payables	\$ 29,813
Total Accounts Payable	<u>\$ 29,813</u>

G. Interfund Balances & Activities

No significant interfund activities as of June 30, 2020.

H. Short Term Debt Activity

The Bond Fund 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. The Bond Fund did not issue any short-term debt during the fiscal year ended June 30, 2020.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

I. 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 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:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	
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>\$ 22,000,000</u>	

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
2018 Election Series A					
Principal Balance	13,920,000	\$ -	150,000	13,770,000	\$ -
Premium	432,567.00	-	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>\$ 22,798,949</u>	<u>\$ -</u>	<u>\$ 154,661</u>	<u>\$ 22,644,288</u>	<u>\$ 131,975</u>

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

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

Year Ended June 30,	Principal	Interest	Accreted Interest	Total
2021	125,000	858,857	-	983,857
2022	-	855,732	-	855,732
2023	-	855,732	-	855,732
2024	20,000	855,232	-	875,232
2025	55,000	853,357	-	908,357
2026-2030	940,000	4,169,608	-	5,109,608
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	21,770,000	17,760,837	-	39,530,837

Premium/Discount

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Bond discount 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 the discount decrease the face value of the bond. The premium and discount are then amortized over the life of the bond using the economic interest method.

Effective interest on general obligation bonds issued at a premium/discount are as follows:

	2016 Series A	2016 Series B
Total Interest Payments on Bonds	\$ 12,803,103	\$ 6,854,484
Less Bond Premium	(435,053)	(446,382)
Net Interest Payments	\$ 12,368,050	\$ 6,408,102
Par Amount of Bonds	14,000,000	8,000,000
Periods	30	30
Effective Interest Rate	2.94%	2.67%

J. Commitments and Contingencies

1. Litigation

The District is involved in a 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 Bond Fund as of June 30, 2020.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

2. Construction Commitments

As of June 30, 2020, the Bond Fund had the following construction commitments:

<u>Construction in Progress</u>	<u>Commitments</u>	<u>Expected Date of Final Completion*</u>
Demolition of existing classrooms and multipurpose building		
New construction of buildings A, B, C, D, F, J & L		
Modernization of Buildings E & M		
New site construction & improvements including landscaping and utilities		
Coordination of removal, storage and reinstall of existing FF&E	\$ 21,729,958	Spring 2021

*Completion date is an estimate and may change

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
June 30, 2020

K. 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 Bond Fund's financial statements has not yet been determined.

Supplementary Information

Cardiff School District

Measure GG Building Fund (21)

General Obligation Bonds Project List
Year Ended June 30, 2020

Bond proceeds are required to be expended to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve the facilities of the District located at Cardiff School, Cardiff School District, and Ada Harris School.

Master Plan Facilities Projects and Objectives

The following are master plan facilities projects and objectives to be implemented throughout the District that may be funded by this bond measure.

Projects for Cardiff School Include:

- Replace outdated roofs.
- Renovate or replace existing deteriorating plumbing, drainage, and sewer systems.
- Upgrade inadequate electrical systems including power and low voltage to meet current electrical and accessibility codes, increase capacity, and relieve overloaded systems.
- Improve energy efficiency by replacing old and energy inefficient heating, ventilation, and air conditioning (HVAC) systems, windows, and lighting systems; also, install cost-effective systems including “green” building projects and sustainable building practices to promote energy-efficiency (e.g., Energy Management Systems (EMS), solar, electrical, etc.).
- Replace aging temporary portable classrooms with new classrooms.
- Replace outdated classrooms that are now between 55-65 years old with new classrooms.
- Construct new restrooms.
- Construct a new multipurpose room and warming kitchen to replace the current 55 year old building.
- Make health, safety, and security improvements, such as improve student drop-off and pick-up areas, upgrade campus fencing, renovate/retrofit the “brick building”.
- Replace or upgrade fire alarm systems, fire safety equipment, and emergency exit lighting improvements.
- Replace campus wide intercom and telecommunication systems, clocks, and upgrade wireless systems and internet/network connections.
- Improve handicapped accessibility by making Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades and as mandated by the Division of the State Architect (DSA) including site access, parking, restrooms, relocation of some existing electrical devises, drinking fountains, playground equipment, etc.
- Upgrade, renovate and improve library/computer lab, art/science lab, and school office building to be integrated with the newly constructed school facilities.
- Upgrade and improve playgrounds and playfields for school and community use; preserve existing mature trees and other landscaping where possible.
- Resurface, repair, and/or replace paved surfaces, play court areas, turf, and other grounds to eliminate safety hazards and improve outside instructional areas.

Cardiff School District

Measure GG Building Fund (21)

General Obligation Bonds Project List, Continued

Year Ended June 30, 2020

Projects for ADA Harris School include:

- Improve energy efficiency by replacing old and energy inefficient heating, ventilation, and air conditioning (HVAC) systems, windows, and lighting systems; also, install cost-effective systems including “green” building projects and sustainable building practices to promote energy-efficiency (e.g., Energy Management Systems (EMS), solar, electrical, etc.).
- Replace aging temporary portable classrooms.
- Replace or upgrade fire alarm systems, fire safety equipment, and emergency lighting improvements.
- Replace campus wide intercom and telecommunication systems, clocks, and upgrade wireless systems and internet/network connections.

Miscellaneous district-wide projects include:

- Abate and remove hazardous materials identified prior or during construction.
- Address unforeseen conditions revealed by construction/modernization (such as water, sewage or gas line breaks, dry rot, seismic, structural, etc.)
- Other site improvements required to comply with existing building codes, including the Field Act, and access requirements of the Americans with Disabilities Act.
- Necessary preparation/restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing replacing preserving, or installing irrigation, utility lines (such as gas lines, water lines, electrical lines, sewer lines, and communication lines), trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property.
- Rental or construction of storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel, and interim classrooms (including relocatables) for students and school functions or other storage for classroom materials displaced during construction.
- Acquisition of any of the facilities on the Bond Project List through temporary lease or lease-purchase arrangements or execute purchase option under leases for any of the authorized facilities.
- All work necessary and incidental to specific projects described above, including demolition of existing structures.
- Whenever specific items are included in the list above, they are presented to provide an example and are not intended to limit the generality of the broader description of authorized projects.

Cardiff School District
Measure GG Building Fund (21)
General Obligation Bonds Project Timelines
Year Ended June 30, 2020

Project	Timeline and Key Events
Cardiff School Rebuild Timeline	2020 April - Construction resumes after 3 month delay due to lawsuit April- Final approval of the boudry adjustment recived June 15th- New Federal lawsuit filed June - Construction off new student drop-off/pick-up site & parking lot begins June- Renovation of two classrooms atached to administration building begins August 25th- Drop-off/pick-up site & parking lot completed December - Construction of new buildings completed 2021 January - Landscaping and hard-court play area work begins January - Od poratables are removed June - Project complete

Cardiff School District

Measure GG Building Fund (21)

General Obligation Bonds Project Change Orders
Year Ended June 30, 2020

During the fiscal year ended June 30, 2020 there were no construction change orders made in contracts associated with general obligation bond projects.

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 Citizens' Oversight Committee
Cardiff School District
Measure GG Building Fund (21)
San Diego, 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 Cardiff School District Measure GG Building Fund (Bond Fund), which comprise the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cardiff School District Measure GG Building Fund's basic financial statements, and have issued our report thereon dated March 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cardiff School District Measure GG Building Fund'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 Measure GG Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Cardiff School District Measure GG Building Fund'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 detected.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cardiff School District Measure GG Building Fund'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 Bond Fund'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 Bond Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California
March 12, 2021

Independent Auditor's Report on Performance

To the Citizens' Oversight Committee
Cardiff School District
Measure GG Building Fund (21)
San Diego, California

We were engaged to conduct a performance audit of the Cardiff School District Measure GG Building Fund (21), herein after referred to as the Bond Fund, for the year ended June 30, 2020.

Management's Responsibility for Performance Compliance

Our audit was limited to the objectives listed with the report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

Auditor's Responsibility

Our responsibility is to express an opinion on performance based on our audit. We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Appendix A of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives.

In planning and performing our performance audit, we obtained an understanding of the District's internal controls over the Bond Fund and related construction projects in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, but not for the purpose of expressing an opinion on the effectiveness of the Bond Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bond Fund's internal control.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our findings and conclusions based upon the audit objectives.

Objectives, Scope, & Methodology of the Audit

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements set forth in Measure GG as approved by registered voters for the fiscal year ended June 30, 2020. The objective of the audit of compliance applicable to the Bond Fund is to determine with reasonable assurance that:

- The proceeds from the sale of Measure GG General Obligation Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the Cardiff School District (District), in establishing approved projects set forth in the ballot measure to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve facilities of the District as noted in the bond project list.

In performing our audit of compliance, we performed procedures including but not limited to those listed as follows:

Internal Control Evaluation

Procedure Performed

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding project resources
- Prevent material misstatement in the project funds
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of project funds. All purchase requisitions are reviewed for proper supporting documentation. The Facilities Director or appropriate District employee submits back up information to the business office to initiate a purchase requisition. The Facilities Director, Assistant Superintendent of Business Services, and Finance Director verifies that the requested purchase is an allowable project cost in accordance with the grant agreement.

Results of Procedure Performed

The results of our audit determined the internal control procedures as designed are sufficient to meet the financial and compliance objectives required by generally accepted accounting principles and applicable laws and regulations.

Procedure Performed

Tests of controls were performed based on identified controls from procedures above, utilizing samples of expenditures with a sample size sufficient for a high level of assurance, to determine if internal controls as designed are properly implemented and in place over the Bond Fund expenditures.

Results of Procedure Performed

The results of our audit determined that the internal controls as designed were properly implemented during the 2019-20 fiscal year.

Tests of Expenditures

Procedures Performed

We tested expenditures to determine whether Measure GG proceeds were spent solely on voter and Board approved school facilities projects as set forth in the bond Projects List and language of the Measure GG ballot measure language. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to be in compliance with the terms of the Measure GG ballot measure as well as applicable state laws and regulations.

Tests of Contracts and Bid Procedures

Procedures Performed

We tested expenditures under Measure GG to determine if the expenditure was part of a valid contract, that the contract was properly approved by the District's Governing Board, and that the contract was established in compliance with Public Contract Code provisions, including bid procedures. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to have valid contracts which were issued through proper approval of the District's Governing Board in compliance with Public Contract Code, including bid procedures.

Facilities Site Review

Procedures Performed

We reviewed the Independent Citizens' Oversight Committee minutes and agendas along with other pertinent information on Measure GG designated projects to determine whether the funds expended for the year ended June 30, 2020 were for valid facilities acquisition and construction purposes as stated in the Bond Project List. Additionally, we reviewed photographs of significant bond projects to determine projects were being completed as identified in the Bond Project List.

Results of Procedures Performed

Based on review of the minutes and agenda of the Independent Citizens' Oversight Committee, expenditure documentation, review of project photographs, and other pertinent information provided, it appears the construction work performed was consistent with the Bond Project List as well as the allowable projects as identified in Measure GG ballot measures.

Citizens' Oversight Committee

Procedures Performed

We reviewed the minutes of the Citizens' Oversight Committee meetings to verify compliance with Education Code Section 15278 which requires the Citizens' Oversight Committee to:

- Actively review and report on the proper expenditure of taxpayers' money for school construction.
- Advise the public as to whether the District is in compliance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that bond revenues are expended only for purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that no funds are used for any teacher or administrative salaries or other school operating expenses.

Additionally, Education Code Section 15278 authorizes the Citizens' Oversight Committee to:

- Receive and review copies of the annual, independent performance audit.
- Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Receive and review copies of any deferred maintenance proposals or plans developed by the District.
- Review efforts by the District to maximize bond revenues by implementing cost saving measures.

Results of Procedures Performed

In our review of the minutes of the Citizens' Oversight Committee we determined that, during the fiscal year ended June 30, 2020 the Committee fulfilled all required responsibilities identified in Education Code Section 15278 and additionally performed other authorized activities as identified in Education Code Section 15278.

Procedure Performed

We reviewed composition of the Citizens' Oversight Committee to verify compliance with Education Code Section 15282 which requires the following:

- The Citizens' Oversight Committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms.
- One member shall be active in a business organization representing the business community located within the school district boundaries.
- One member shall be active in a senior citizens' organization.
- One member shall be active in a bona fide taxpayers' organization.
- One member shall be the parent or guardian of a child enrolled in the school district.
- One member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization.
- An employee or official of the school district shall not be appointed to the citizens' oversight committee.
- A vendor, contractor, or consultant of the school district shall not be appointed to the citizens' oversight committee.

Results of Procedures Performed

In our review of the Citizens' Oversight Committee composition for the fiscal year ended June 30, 2020 we determined that the Committee was in compliance with Education Code Section 15282.

Opinion on Performance

The results of our tests indicated that the District has complied with the requirements set forth in Measure GG, approved by voters on November 6, 2018 in accordance with Proposition 39 as outlined in Article XIII A, Section 1(b)(3)(c) of the California Constitution.

Purpose of the Report

This report is intended solely for the information and use of the District's Governing Board, the Measure GG Citizens' Oversight Committee, management, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

El Cajon, California
March 12, 2021

Auditor's Results, Findings & Recommendations

Cardiff School District
Measure GG Building Fund (21)

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

PERFORMANCE AUDIT

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 or
Proposition 39?

 Yes X No

Cardiff School District Measure GG Building Fund

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 or performance audit that are required to be reported in accordance with *Government Auditing Standards*, or *Appendix A of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

A. Financial Statement Findings

None

B. Performance Audit Findings

None

Cardiff School District
Measure GG Building Fund (21)
Schedule of Prior Year Audit Findings
Year Ended June 30, 2020

Finding/Recommendation	Status	Explanation if Not Implemented
There were no audit findings noted for the fiscal year ended June 30, 2020.		

Cardiff School District
Cardiff-By-The-Sea, California 92007
April 15, 2021

ITEM: REVIEW AND ACCEPTANCE OF ANNUAL AUDIT REPORT FOR
MEASURE GG ENDING DECEMBER 31, 2020

BACKGROUND

The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent financial and performance audit to ensure that funds have been expended only on the specific projects listed until all of the proceeds have been expended.

CURRENT CONSIDERATIONS

The audit report for the period ending December 31, 2020, has been completed. Copies have been provided to the governing board as an attachment.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

It is respectfully recommended that the Board review and accept the Measure GG Audit Report for the period ending December 31, 2020.



Cardiff School District
Proposition 39 Measure GG
Building Fund General
Obligation Bonds

Financial Statements &
Supplementary Information

December 31, 2020



Cardiff School District
Measure GG Building Fund (21)
Table of Contents
December 31, 2020

INTRODUCTION & CITIZENS' OVERSIGHT COMMITTEE MEMBER LISTING	1
INDEPENDENT AUDITOR'S REPORT	2
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
FINANCIAL STATEMENTS	8
Balance Sheet.....	8
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	9
Notes to the Financial Statements.....	10
SUPPLEMENTARY INFORMATION	25
General Obligation Bonds Project List.....	25
General Obligation Bonds Project Timelines	27
General Obligation Bonds Project Change Orders	28
OTHER INDEPENDENT AUDITORS' REPORTS	29
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	29
Independent Auditor's Report on Performance	31
AUDITOR'S RESULTS, FINDINGS & RECOMMENDATIONS	36
Schedule of Auditor's Results	36
Schedule of Findings and Questioned Costs.....	37
Schedule of Prior Year Audit Findings.....	38

Cardiff School District

Measure GG Building Fund (21)

Introduction & Citizens' Oversight Committee Member Listing

On November 8, 2016 the voters of the Cardiff School District approved by more than 55% Measure GG, authorizing the issuance and sale of \$22,000,000 in General Obligation Bonds. The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Independent Citizens' Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The Cardiff School District Measure GG Independent Citizens' Oversight Committee as of December 31, 2020 was comprised of the following members:

<u>Name</u>	<u>Representative</u>	<u>Term Expiration</u>
Christine Bruington	Active Member of Senior Citizens Organization	February 2021
Chris Fowler	Active Member of a Business Organization	February 2021
Bill Moser	Community at Large	February 2021
Chick Nichols	Active Member of Senior Citizens Organization	February 2021
Dave Smiley	Community at Large	February 2021
Adam Sweet	Active Member of a Parent Teacher Organization	February 2021
Kenneth Williams	San Diego Taxpayers Association	February 2021
Ashok Swaminathan	Parent of District Student	March 2022
Rachel Brammer	Community at Large	March 2022
Shad Thielman	Parent of District Student	March 2022

Independent Auditor's Report

**To the Citizens' Oversight Committee
Cardiff School District
Measure GG Building Fund (21)
Cardiff-By-The Sea, California**

Report on the Financial Statements

We have audited the accompanying financial statements of the Cardiff School District Measure GG Building Fund (21), which comprise the balance sheet as of December 31, 2020, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended and the related notes to the financial statements.

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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Cardiff School District Measure GG Building Fund (21) as of December 31, 2020, and the results of its operations for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A, the financial statements present only the Building Fund (21) which is specific to Measure GG Building Fund (21) and is not intended to present fairly the financial position and results of operations of Cardiff School District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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 is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2021, on our consideration of Cardiff School District Measure GG Building Fund'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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated March 13, 2021 on our consideration of the District's compliance with the requirements of Proposition 39 with regards to the Measure GG Building Fund (21). That report is an integral part of our audit of the Cardiff School District Measure GG Building Fund (21) for the fiscal period ended December 31, 2020 and should be considered in assessing the results of our financial audit.

Wilkinson Hadley King & Co., LLP

El Cajon, California
March 13, 2021

CARDIFF SCHOOL DISTRICT
MEASURE GG BUILDING FUND (21)
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020
(Unaudited)

This section of the Cardiff School District's (CSD) Measure GG Building Fund annual financial and performance report presents the discussion and analysis of the Measure GG bond program during the fiscal period that ended December 31, 2020. This Management Discussion and Analysis (MD&A) should be read in conjunction with the Bond Fund's financial statements that immediately follow this section.

FINANCIAL HIGHLIGHTS

- The Fund Balance for the Measure GG Building Fund (21) amounted to \$0 as of December 31, 2020 compared to \$11,405,549 as of June 30, 2020.
- Revenues, which consisted of interest, was \$24,429 for the period ended December 31, 2020 compared to \$445,570 for the year ended June 30, 2020.
- Expenditures were \$11,429,978 for the period ended December 31, 2020 compared to \$8,631,639 for year ended June 30, 2020.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the financial statements, and the performance audit required by state law. The District accounts for Measure GG bond activity in the District's Building Fund. The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting.

FINANCIAL ANALYSIS OF PROPOSITION 39 BUILDING FUND

Balance Sheet

The District's Measure GG Building Fund balance as of December 31, 2020 was \$0 (see Table A-1). The funds were used to finance the modernization and construction of school sites.

Table A-1 Measure GG Building Fund Balance Sheet				
	Year Ended December 31, 2020			
	Dec-20	Jun-20	Change	Percentage Change
Assets				
Cash in county treasury	\$ -	\$ 11,381,223	\$ (11,381,223)	-100%
Accounts receivable	-	54,139	(54,139)	-100%
Total Assets	\$ -	\$ 11,435,362	\$ (11,435,362)	-100%
Liabilities				
Accounts payable	\$ -	\$ 29,813	\$ (29,813)	-100%
Total Liabilities	-	29,813	(29,813)	-100%
Fund Balance				
Restricted for capital projects	-	11,405,549	(11,405,549)	-100%
Total Fund Balance	-	11,405,549	(11,405,549)	-100%
Total Liabilities & Fund Balance	\$ -	\$ 11,435,362	\$ (11,435,362)	-100%

Fund Balance (or Change in Fund Balance)

The District's total Measure GG Building Bond revenue from interest income decreased by \$421,140. The total expenditures and other uses increased by \$2,798,339.

Table A-2 Measure GG Building Fund Changes in Fund Balance				
	December 31, 2020	June 30, 2020	Change	Percentage Change
Revenues				
Interest income	\$ 24,429	\$ 445,569	\$ (421,140)	-95%
Total Revenues	24,429	445,569	(421,140)	-95%
Expenditures				
Capital Outlay	11,429,978	8,631,639	2,798,339	32%
Total Expenditures	11,429,978	8,631,639	2,798,339	32%
Other Sources				
Other Sources		24,649	(24,649)	-100%
Total Other Sources	-	24,649	(24,649)	-100%
Change in Fund Balance	(11,405,549)	(8,161,421)	(3,219,479)	39%
Fund Balance - Beginning	11,405,549	19,566,970	(8,161,421)	-42%
Fund Balance - Ending	\$ -	11,405,549	\$ (11,405,549)	-100%

CAPITAL ASSETS

During the fiscal period ended December 31, 2020 Cardiff School District expended \$11,429,978 in capital outlay expenditures from Measure GG funds. These expenditures are part of the CSD's total capital assets as reflected in the District's separate financial audit.

LONG TERM DEBT

The following table presents a comparison of long-term debt associated with Measure GG building fund:

Table A-3 Measure GG Building Fund Long Term Debt				
	Year Ended December 31, 2020			Percentage Change
	2020	2019	Change	
General Obligation Bonds				
Principal Balance	\$ 21,770,000	\$ 21,920,000	\$ (150,000)	100%
Bond Premium	874,288	878,949	(4,661)	100%
Total Measure GG Bonds	\$ 22,644,288	\$ 22,798,949	\$ (154,661)	100%

FACTORS BEARING ON THE BOND PROGRAM'S FUTURE

As all the proceeds from the bonds were expended by December 31,2020, this will be the final audit report for the bond program

OBTAINING ADDITIONAL INFORMATION ON THE BOND PROGRAM

Additional information on the Measure GG bond fund can be obtained by visiting the Cardiff School District website: www.cardiffschools.com and selecting Measure GG.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Bond Fund's finances and to determine the Bond Fund's accountability for the money it receives. Additional financial information can be obtained by contacting the following:

Courtney Jasper
Courtney.Jasper@cardiffschool.com
Chief Business Officer
Cardiff School District
1888 Montgomery Avenue
Cardiff, CA 92007

Financial Statements

Cardiff School District
Measure GG Building Fund (21)

Balance Sheet
December 31, 2020

ASSETS

Current Assets

Cash in county treasury	\$ -
Accounts receivable	-

TOTAL ASSETS	\$ -
---------------------	-------------

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts payable	\$ -
------------------	------

Total Liabilities	-
--------------------------	----------

Fund Balance

Restricted for capital projects	-
Total Fund Balance	-

TOTAL LIABILITIES AND FUND BALANCE	\$ -
---	-------------

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

Cardiff School District
Measure GG Building Fund (21)

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2020

REVENUES

Interest income	\$ 24,429
-----------------	-----------

TOTAL REVENUES	<u>24,429</u>
-----------------------	---------------

EXPENDITURES

Capital outlay:	
Building improvements	<u>11,429,978</u>

TOTAL EXPENDITURES	<u>11,429,978</u>
---------------------------	-------------------

OTHER SOURCES AND USES

All other financing sources	<u> </u>
-----------------------------	-----------------------------

TOTAL OTHER SOURCES	<u>-</u>
----------------------------	----------

NET CHANGE IN FUND BALANCE	(11,405,549)
-----------------------------------	--------------

FUND BALANCE, BEGINNING OF YEAR	<u>11,405,549</u>
--	-------------------

FUND BALANCE, END OF YEAR	<u><u>\$ -</u></u>
----------------------------------	--------------------

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

Cardiff School District

Measure GG Building Fund (21)

Notes to the Financial Statements

For the Fiscal Period Ended December 31, 2020

A. Summary of Significant Accounting Policies

Cardiff School District Measure GG Building Fund (21), hereinafter referred to as the “Bond Fund”, 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). All proceeds from the bonds were expended by December 31, 2020. Therefore, this will be the final audit report for these bonds

1. Reporting Entity

The Bond Fund was formed to account for renovation of schools for Cardiff School District (District), through expenditures of general obligation bonds issued under Measure GG, authorized by registered voters on November 6, 2016.

The Bond Fund operates under a locally selected Citizens’ Oversight Committee comprised of seven members formed in accordance with the Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code, Proposition 39. The reporting entity consists only of the Bond Fund of the District. These financial statements are intended to present only the financial position and results of operations of the Bond Fund in conformity with accounting principles generally accepted in the United States of America, and accordingly do not present the financial position and results of operations of the District.

2. Basis of Accounting – Measurement Focus

Bond Fund. The bond fund is 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 Bond Fund considers all revenues reported in the fund to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of interest earned. 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 Bond Fund incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Bond Fund’s policy to use restricted resources first, then unrestricted resources.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

3. Encumbrances

Encumbrance accounting is used in the Bond Fund 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.

4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the Bond Fund. 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.

5. Revenues and Expenses

a. Revenues – Exchange and Non-Exchange

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.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

b. Expenditures

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 bond fund as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the Bond Fund.

6. 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). The Bond Fund does not have any cash held in banks or revolving fund. 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 Bond Fund 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. 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. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds of the District. 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.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

c. Fund Balances – Governmental Funds

Fund balances of the Bond Fund 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

7. 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.

8. Fair Value Measurements

The Bond Fund 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

9. 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 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>
None	Not Applicable	Not Applicable

C. Fair Value Measurements

The Bond Fund's investments at December 31, 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	\$ -	\$ -	\$ -	\$ -
Total investments by fair value level	\$ -	\$ -	\$ -	\$ -

The Bond Fund is considered to be an involuntary participant in an external investment pool as the Bond Fund is required to deposit all receipts and collections of monies with their County Treasurer (Education Code §41001). The fair value of the Bond Fund's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Cardiff School District

Measure GG Building Fund (21)

Notes to the Financial Statements, Continued

December 31, 2020

D. Cash and Investments

1. Cash in County Treasury

In accordance with Education Code §41001, the Bond Fund maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$0 as of December 31, 2020). The fair value of the Bond Fund's portion of this pool as of that date, as provided by the pool sponsor, was 0. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. 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 Bond Fund by the California Government Code (or the Bond Fund's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Bond Fund'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 Bond Fund, 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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the Bond Fund 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 December 31, 2020, credit risk for the Bond Fund'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	\$ -

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 Bond Fund's name. The California Government Code and the Bond Fund'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 Bond Fund's name.

At December 31, 2020, the Bond Fund was not exposed to custodial credit risk.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 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 Bond Fund 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 Bond Fund 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 Bond Fund maintains pooled investments with the San Diego County Treasury with a fair value of \$0. The average weighted maturity for this pool was 516 days at December 31, 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 Bond Fund was not exposed to foreign currency risk.

4. Investment Accounting Policy

The Bond Fund is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Bond Fund'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 Bond Fund'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
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 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 December 31, 2020 consisted of:

	<u>Accounts Receivable</u>
Interest receivable	\$ -
Total Accounts Receivable	<u>\$ -</u>

F. Accounts Payable

Accounts payable balances as of December 31, 2020 consisted of:

	<u>Account Payable</u>
Vendor payables	\$ -
Total Accounts Payable	<u>\$ -</u>

G. Interfund Balances & Activities

No significant interfund activities as of December 31, 2020.

H. Short Term Debt Activity

The Bond Fund 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. The Bond Fund did not issue any short-term debt during the fiscal year ended December 31, 2020.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

I. 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 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 December 31, 2020 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	
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>\$ 22,000,000</u>	

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
2018 Election Series A					
Principal Balance	13,770,000	\$ -		13,770,000	\$ -
Premium	432,567.00	-		432,567	-
2016 Election Series B					
Principal Balance	8,000,000	-	125,000	7,875,000	
Premium	446,382	-		446,382	
Total General Obligation Bonds	<u>\$ 22,648,949</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,523,949</u>	<u>\$ -</u>

Cardiff School District

Measure GG Building Fund (21)

Notes to the Financial Statements, Continued

December 31, 2020

The annual requirements to amortize the bonds outstanding at December 31, 2020 are as follows:

Year Ended June 30,	Principal	Interest	Accreted Interest	Total
2021		427,866	-	427,866
2022	-	855,732	-	855,732
2023	-	855,732	-	855,732
2024	20,000	855,232	-	875,232
2025	55,000	853,357	-	908,357
2026-2030	940,000	4,169,608	-	5,109,608
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	21,645,000	17,329,846	-	38,974,846

Premium/Discount

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Bond discount 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 the discount decrease the face value of the bond. The premium and discount are then amortized over the life of the bond using the economic interest method.

Effective interest on general obligation bonds issued at a premium/discount are as follows:

	2016 Series A	2016 Series B
Total Interest Payments on Bonds	\$ 12,803,103	\$ 6,854,484
Less Bond Premium	(435,053)	(446,382)
Net Interest Payments	\$ 12,368,050	\$ 6,408,102
Par Amount of Bonds	14,000,000	8,000,000
Periods	30	30
Effective Interest Rate	2.94%	2.67%

J. Commitments and Contingencies

1. Litigation

The District is involved in a 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 Bond Fund as of December 31, 2020.

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

2. Construction Commitments

As of December 31, 2020, the Bond Fund had the following construction commitments:

<u>Construction in Progress</u>	<u>Commitments</u>	<u>Expected Date of Final Completion*</u>
Demolition of existing classrooms and multipurpose building		
New construction of buildings A, B, C, D, F, J & L		
Modernization of Buildings E & M		
New site construction & improvements including landscaping and utilities		
Coordination of removal, storage and reinstall of existing FF&E	\$ -	Spring 2021

*Completion date is an estimate and may change

Cardiff School District
Measure GG Building Fund (21)
Notes to the Financial Statements, Continued
December 31, 2020

K. 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 Bond Fund's financial statements has not yet been determined.

Supplementary Information

Cardiff School District

Measure GG Building Fund (21)

General Obligation Bonds Project List
Period Ended December 31, 2020

Bond proceeds are required to be expended to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve the facilities of the District located at Cardiff School, Cardiff School District, and Ada Harris School.

Master Plan Facilities Projects and Objectives

The following are master plan facilities projects and objectives to be implemented throughout the District that may be funded by this bond measure.

Projects for Cardiff School Include:

- Replace outdated roofs.
- Renovate or replace existing deteriorating plumbing, drainage, and sewer systems.
- Upgrade inadequate electrical systems including power and low voltage to meet current electrical and accessibility codes, increase capacity, and relieve overloaded systems.
- Improve energy efficiency by replacing old and energy inefficient heating, ventilation, and air conditioning (HVAC) systems, windows, and lighting systems; also, install cost-effective systems including “green” building projects and sustainable building practices to promote energy-efficiency (e.g., Energy Management Systems (EMS), solar, electrical, etc.).
- Replace aging temporary portable classrooms with new classrooms.
- Replace outdated classrooms that are now between 55-65 years old with new classrooms.
- Construct new restrooms.
- Construct a new multipurpose room and warming kitchen to replace the current 55 year old building.
- Make health, safety, and security improvements, such as improve student drop-off and pick-up areas, upgrade campus fencing, renovate/retrofit the “brick building”.
- Replace or upgrade fire alarm systems, fire safety equipment, and emergency exit lighting improvements.
- Replace campus wide intercom and telecommunication systems, clocks, and upgrade wireless systems and internet/network connections.
- Improve handicapped accessibility by making Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades and as mandated by the Division of the State Architect (DSA) including site access, parking, restrooms, relocation of some existing electrical devises, drinking fountains, playground equipment, etc.
- Upgrade, renovate and improve library/computer lab, art/science lab, and school office building to be integrated with the newly constructed school facilities.
- Upgrade and improve playgrounds and playfields for school and community use; preserve existing mature trees and other landscaping where possible.
- Resurface, repair, and/or replace paved surfaces, play court areas, turf, and other grounds to eliminate safety hazards and improve outside instructional areas.

Cardiff School District

Measure GG Building Fund (21)

General Obligation Bonds Project List, Continued

Year Ended December 31, 2020

Projects for ADA Harris School include:

- Improve energy efficiency by replacing old and energy inefficient heating, ventilation, and air conditioning (HVAC) systems, windows, and lighting systems; also, install cost-effective systems including “green” building projects and sustainable building practices to promote energy-efficiency (e.g., Energy Management Systems (EMS), solar, electrical, etc.).
- Replace aging temporary portable classrooms.
- Replace or upgrade fire alarm systems, fire safety equipment, and emergency lighting improvements.
- Replace campus wide intercom and telecommunication systems, clocks, and upgrade wireless systems and internet/network connections.

Miscellaneous district-wide projects include:

- Abate and remove hazardous materials identified prior or during construction.
- Address unforeseen conditions revealed by construction/modernization (such as water, sewage or gas line breaks, dry rot, seismic, structural, etc.)
- Other site improvements required to comply with existing building codes, including the Field Act, and access requirements of the Americans with Disabilities Act.
- Necessary preparation/restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing replacing preserving, or installing irrigation, utility lines (such as gas lines, water lines, electrical lines, sewer lines, and communication lines), trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property.
- Rental or construction of storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel, and interim classrooms (including relocatables) for students and school functions or other storage for classroom materials displaced during construction.
- Acquisition of any of the facilities on the Bond Project List through temporary lease or lease-purchase arrangements or execute purchase option under leases for any of the authorized facilities.
- All work necessary and incidental to specific projects described above, including demolition of existing structures.
- Whenever specific items are included in the list above, they are presented to provide an example and are not intended to limit the generality of the broader description of authorized projects.

Cardiff School District
Measure GG Building Fund (21)
General Obligation Bonds Project Timelines
Year Ended December 31, 2020

Project	Timeline and Key Events
Cardiff School Rebuild Timeline	2020 April - Construction resumes after 3 month delay due to lawsuit April- Final approval of the boudry adjustment recived June 15th- New Federal lawsuit filed June - Construction off new student drop-off/pick-up site & parking lot begins June- Renovation of two classrooms atached to administration building begins August 25th- Drop-off/pick-up site & parking lot completed December - Construction of new buildings completed 2021 January - Landscaping and hard-court play area work begins January - Od poratables are removed June - Project complete

Cardiff School District

Measure GG Building Fund (21)

General Obligation Bonds Project Change Orders
Year Ended December 31, 2020

During the fiscal period ended December 31, 2020 there were no construction change orders made in contracts associated with general obligation bond projects.

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 Citizens' Oversight Committee
Cardiff School District
Measure GG Building Fund (21)
San Diego, 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 Cardiff School District Measure GG Building Fund (Bond Fund), which comprise the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Cardiff School District Measure GG Building Fund's basic financial statements, and have issued our report thereon dated March 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cardiff School District Measure GG Building Fund'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 Measure GG Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Cardiff School District Measure GG Building Fund'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 detected.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cardiff School District Measure GG Building Fund'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 Bond Fund'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 Bond Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co, LLP

El Cajon, California
March 13, 2021

Independent Auditor's Report on Performance

To the Citizens' Oversight Committee
Cardiff School District
Measure GG Building Fund (21)
San Diego, California

We were engaged to conduct a performance audit of the Cardiff School District Measure GG Building Fund (21), herein after referred to as the Bond Fund, for the year ended December 31, 2020.

Management's Responsibility for Performance Compliance

Our audit was limited to the objectives listed with the report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

Auditor's Responsibility

Our responsibility is to express an opinion on performance based on our audit. We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Appendix A of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives.

In planning and performing our performance audit, we obtained an understanding of the District's internal controls over the Bond Fund and related construction projects in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, but not for the purpose of expressing an opinion on the effectiveness of the Bond Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bond Fund's internal control.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our findings and conclusions based upon the audit objectives.

Objectives, Scope, & Methodology of the Audit

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements set forth in Measure GG as approved by registered voters for the fiscal year ended December 31, 2020. The objective of the audit of compliance applicable to the Bond Fund is to determine with reasonable assurance that:

- The proceeds from the sale of Measure GG General Obligation Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the Cardiff School District (District), in establishing approved projects set forth in the ballot measure to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve facilities of the District as noted in the bond project list.

In performing our audit of compliance, we performed procedures including but not limited to those listed as follows:

Internal Control Evaluation

Procedure Performed

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding project resources
- Prevent material misstatement in the project funds
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of project funds. All purchase requisitions are reviewed for proper supporting documentation. The Facilities Director or appropriate District employee submits back up information to the business office to initiate a purchase requisition. The Facilities Director, Assistant Superintendent of Business Services, and Finance Director verifies that the requested purchase is an allowable project cost in accordance with the grant agreement.

Results of Procedure Performed

The results of our audit determined the internal control procedures as designed are sufficient to meet the financial and compliance objectives required by generally accepted accounting principles and applicable laws and regulations.

Procedure Performed

Tests of controls were performed based on identified controls from procedures above, utilizing samples of expenditures with a sample size sufficient for a high level of assurance, to determine if internal controls as designed are properly implemented and in place over the Bond Fund expenditures.

Results of Procedure Performed

The results of our audit determined that the internal controls as designed were properly implemented during the 2019-20 fiscal year.

Tests of Expenditures

Procedures Performed

We tested expenditures to determine whether Measure GG proceeds were spent solely on voter and Board approved school facilities projects as set forth in the bond Projects List and language of the Measure GG ballot measure language. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to be in compliance with the terms of the Measure GG ballot measure as well as applicable state laws and regulations.

Tests of Contracts and Bid Procedures

Procedures Performed

We tested expenditures under Measure GG to determine if the expenditure was part of a valid contract, that the contract was properly approved by the District's Governing Board, and that the contract was established in compliance with Public Contract Code provisions, including bid procedures. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to have valid contracts which were issued through proper approval of the District's Governing Board in compliance with Public Contract Code, including bid procedures.

Facilities Site Review

Procedures Performed

We reviewed the Independent Citizens' Oversight Committee minutes and agendas along with other pertinent information on Measure GG designated projects to determine whether the funds expended for the year ended December 31, 2020 were for valid facilities acquisition and construction purposes as stated in the Bond Project List. Additionally, we reviewed photographs of significant bond projects to determine projects were being completed as identified in the Bond Project List.

Results of Procedures Performed

Based on review of the minutes and agenda of the Independent Citizens' Oversight Committee, expenditure documentation, review of project photographs, and other pertinent information provided, it appears the construction work performed was consistent with the Bond Project List as well as the allowable projects as identified in Measure GG ballot measures.

Citizens' Oversight Committee

Procedures Performed

We reviewed the minutes of the Citizens' Oversight Committee meetings to verify compliance with Education Code Section 15278 which requires the Citizens' Oversight Committee to:

- Actively review and report on the proper expenditure of taxpayers' money for school construction.
- Advise the public as to whether the District is in compliance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that bond revenues are expended only for purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that no funds are used for any teacher or administrative salaries or other school operating expenses.

Additionally, Education Code Section 15278 authorizes the Citizens' Oversight Committee to:

- Receive and review copies of the annual, independent performance audit.
- Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Receive and review copies of any deferred maintenance proposals or plans developed by the District.
- Review efforts by the District to maximize bond revenues by implementing cost saving measures.

Results of Procedures Performed

In our review of the minutes of the Citizens' Oversight Committee we determined that, during the fiscal year ended December 31, 2020 the Committee fulfilled all required responsibilities identified in Education Code Section 15278 and additionally performed other authorized activities as identified in Education Code Section 15278.

Procedure Performed

We reviewed composition of the Citizens' Oversight Committee to verify compliance with Education Code Section 15282 which requires the following:

- The Citizens' Oversight Committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms.
- One member shall be active in a business organization representing the business community located within the school district boundaries.
- One member shall be active in a senior citizens' organization.
- One member shall be active in a bona fide taxpayers' organization.
- One member shall be the parent or guardian of a child enrolled in the school district.
- One member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization.
- An employee or official of the school district shall not be appointed to the citizens' oversight committee.
- A vendor, contractor, or consultant of the school district shall not be appointed to the citizens' oversight committee.

Results of Procedures Performed

In our review of the Citizens' Oversight Committee composition for the fiscal year ended December 31, 2020 we determined that the Committee was in compliance with Education Code Section 15282.

Opinion on Performance

The results of our tests indicated that the District has complied with the requirements set forth in Measure GG, approved by voters on November 6, 2018 in accordance with Proposition 39 as outlined in Article XIII A, Section 1(b)(3)(c) of the California Constitution.

Purpose of the Report

This report is intended solely for the information and use of the District's Governing Board, the Measure GG Citizens' Oversight Committee, management, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hailey King & Co., LLP

El Cajon, California
March 13, 2021

Auditor's Results, Findings & Recommendations

Cardiff School District
Measure GG Building Fund (21)

Schedule of Auditor's Results
Year Ended December 31, 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

PERFORMANCE AUDIT

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 or
Proposition 39?

 Yes X No

Cardiff School District Measure GG Building Fund

Schedule of Findings and Questioned Costs

Year Ended December 31, 2020

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements or performance audit that are required to be reported in accordance with *Government Auditing Standards*, or *Appendix A of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

A. Financial Statement Findings

None

B. Performance Audit Findings

None

Cardiff School District
Measure GG Building Fund (21)
Schedule of Prior Year Audit Findings
Year Ended December 31, 2020

Finding/Recommendation	Status	Explanation if Not Implemented
There were no audit findings noted for the prior audit report.		

**THIRD AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT FOR
BOND PROGRAM MANAGEMENT SERVICES FOR MEASURE GG**

THIS THIRD AMENDMENT ("Third Amendment") is made and entered into this 15th day of April, 2021, by and between the **CARDIFF SCHOOL DISTRICT**, (hereinafter referred to as the "District"), and **PETERSON CONSULTING, INC.** ("Consultant") .

RECITALS

A. On or about February 13, 2017, the District and Consultant entered into a Professional Services Agreement (the "Agreement") with Consultant for the provision of Bond Program Management Services for Measure GG, the District's general obligation bond passed by voters in 2016; and

B. The scope of services set forth in the Agreement originally contemplated services associated with the Cardiff School Reconstruction Project ("Project") based on a planned schedule for the Project and corresponding term of the Agreement of three (3) years.

C. The Project has required substantial additional services from the Consultant associated with addressing adjacent neighbor opposition, including support in obtaining local, state, and federal approvals for the Project, as well as a second additional legal challenge filed against the National Park Service, the State of California Department of Parks and Recreation, the District and the Project, which has also resulted in a significant delay to the Project schedule beyond the delays addressed in the First Amendment to the Agreement entered into in April 2020.

D. In light of these issues, the District and Consultant have negotiated the time and cost impacts of these additional services and the delay to the Project schedule in order to amend the Agreement a third time to address these issues in accordance with Section 10.17 of the Agreement, which permits the District and Consultant to amend the terms and conditions of the Agreement upon mutual written agreement of the Parties; and

E. The District and Consultant now desire to further amend the Agreement to explicitly memorialize the mutually agreed upon extension of the schedule and Project duration..

AGREEMENT

NOW, THEREFORE, in good and valuable consideration of the mutual promises and covenants contained herein, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:

Third Amendment Terms.

1. The Agreement is hereby amended as follows:

- a. The Parties have agreed that the Agreement shall be amended to incorporate and compensate the Consultant for all of the additional consulting services and extension to the Project Schedule including, but not limited to, addressing adjacent neighbor opposition, support in obtaining local, state, and federal approvals for the Project, and assistance with an additional legal challenge filed against the Project. The Parties

have mutually agreed that based on the additional services provided to date and those that will be required in light of the current Project schedule shall entitle the Consultant to additional compensation, to be paid in one lump sum, and to not exceed the amount of \$11,550.

2. This Third Amendment shall only be effective upon the execution by both the District and Consultant.
3. This Third Amendment may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
4. This Third Amendment shall affect only the items specifically set forth herein, and all other terms and conditions of the original Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have, by their duly authorized representatives, executed this Third Amendment to the Agreement for Professional Services, as of the month, day and year first above written.

CARDIFF SCHOOL DISTRICT

PETERSON CONSULTING, INC.]

By:_____

By:_____

Name:_____

Name:_____

Title:_____

Title:_____

Cardiff School District
Cardiff-By-The-Sea, California 92007
April 15, 2021

ITEM: APPROVE CONTRACTS FOR ANNUAL AUDITS OF K-12 DISTRICTS
BETWEEN CARDIFF SCHOOL DISTRICT AND WILKINSON HADLEY
KING & CO, LLP

BACKGROUND

California Education Code Section 41020 requires school districts to contract for audit of their books and accounts by April 1. The District's current contract with Wilkinson, Hadley, & King ends on June 30, 2021.

CURRENT CONSIDERATIONS

The contracts for the Annual Audits are available for your review.

FINANCIAL IMPLICATIONS

The maximum fees the District agrees to pay are:

- Fiscal Year 2021-2022: \$10,500
- Fiscal Year 2022-2023: \$10,900
- Fiscal Year 2023-2024: \$11,300

RECOMMENDATION

It is respectfully recommended that the Board approve the Contracts for Annual Audits between Cardiff School District with Wilkinson Hadley King & Co., LLP for a period commencing July 1, 2021 through June 30, 2024.

**Cardiff School District
Cardiff-By-The-Sea, California 92007
April 15, 2021**

ITEM: TRANSITIONAL KINDERGARTEN

BACKGROUND

District administration will share background and historical information on Transitional Kindergarten (TK) with the Board of Trustees.

CURRENT CONSIDERATIONS

This Board item was requested by a member of the community.

RECOMMENDATION

It is respectfully recommended that the Board review the Transitional Kindergarten information.

Transitional Kindergarten

Cardiff School District
Presentation

Presentation Agenda

- Revisit historical timeline for Transitional Kindergarten (TK)
- Review previous Board action to discontinue TK
- Review recent updates

The Education Code *is the statute school districts follow.*

The California Department of Education
is the agency that oversees the CA public school system.

California Education Code 48000 statute provides that Transitional Kindergarten shall be provided *“as a condition of receipt of apportionment for pupils in a transitional kindergarten program...”*

The statute only requires TK if a school district receives an apportionment of funds for pupils in a transitional kindergarten program.

Historical Timeline

2010

- Kindergarten Readiness Act changes birthday for Kindergarten to Nov 1 in 2012, Oct 1 in 2013 and Sept 1 beginning 2014, and establishes Transitional Kindergarten

2013

- CA Legislative Counsel opinion concluded "...districts are not required to offer a TK program

Historical Timeline

2014

- Updated Kindergarten Readiness Bill considered changing the Ed Code language but the final draft did not change the conditions
- Updates that were made to TK language under Jerry Brown's tenure did not adjust the language to make TK a condition for apportionment

Historical Timeline

2015

- Board of Trustees takes action to discontinue the TK program, effective 2016-17

2018

- CA Legislative Counsel opinion again concluded: “...districts are not required to offer a TK program.”

Factors Impacting 2015 Decision

- Not an equitable program as it supports only the oldest students (Sept 2-Dec 2 Birthdays)
- Cost and facilities
- Focus funds on K-6 programming

Today

Current legal opinion still notes that Education Code has not changed.

The District continues to maintain a focused effort on the educational program and facilities needs of our K-6 students.

Next Steps

We will continue to review any revised or new legislation around early education requirements and will take all mandatory actions.

Thank You



Transitional Kindergarten Noncompliance within San Diego County

Allison Trent

March 2021

Introduction

I am requesting your urgent assistance to ensure all eligible students within San Diego County receive the Transitional Kindergarten (TK) services they are entitled to under California Law; Currently there are 5 public school districts refusing to provide TK services to their eligible students, denying approximately 439 students per academic year¹, each and every year, of required educational services. These 5 public school districts (Del Mar Union School District, Encinitas Union School District, Cardiff School District, Solana Beach School District, Rancho Santa Fe School District) are out of compliance with Educational Code (EC) 48000 and the California Department of Education (CDE) regarding Transitional Kindergarten. All 5 of these school districts are public aid districts and falsely believe they are exempt from providing TK; However, the CDE website is quite clear in its interpretation of EC 48000 and sets forth explicit requirements for all public school districts, including public aid districts, to provide TK to eligible students. Please call on the superintendents and school boards in these 5 public aid school districts to provide TK to eligible students to ensure equal access to education.

California Law and the California Department of Education (CDE)

Per California Law EC 48000(c)(3)(A)², "children who will have their fifth birthday between September 2 and December 2 shall be admitted to a transitional kindergarten program maintained by the school district." Former State Senator Joe Simitian, the original author of the "The Kindergarten Readiness Bill" that created TK, explains "The clear intent and expectation is that TK (transitional kindergarten) is required in every K-12 school setting...That is borne out by the clear direction on the California Department of Education website."⁵ The CDE website is explicit in its requirement, "Each elementary or unified school district must offer TK classes for all children eligible to attend."³ Additionally, the Transitional Kindergarten FAQ section of the CDE website provides clear and succinct information in its requirements for school districts to follow the law: "LEAs [Local Educational Agencies] must offer TK and kindergarten classes for all age-eligible children to attend...if an LEA provides kindergarten, they must also provide TK."⁴ The CDE even provides explicit instructions for basic aid districts to provide TK: Under the question "How does TK affect basic aid districts?", the CDE answers, "**The laws apply equally to all districts, whether they receive State revenue limit funding or are basic aid.**"⁴ School boards are required by law to adhere to the TK requirements set forth by the CDE. Per California Law EC 35010(b): "The governing board of each school district shall prescribe and enforce rules not inconsistent with law, or with the rules prescribed by the State Board of Education, for its own government."¹²

Current Situation in San Diego County

Per Superintendent Jill Vinson, the Cardiff School District does not offer TK. She explains the schools are "funded through local property taxes and do not receive funding as a condition of

receipt of apportionment for this program.”⁶ After providing her with the information on the CDE website which clearly requires the district provide TK services, her response was: “The language in the law explicitly states that the program is maintained as a condition of receipt of apportionments for pupils in a transitional kindergarten program. We do not receive apportionment for pupils in a transitional kindergarten program. All of our neighboring school districts, including Encinitas, Rancho Santa Fe, Solana Beach and Del Mar do not offer a TK program for the same reason. The state continues to discuss the idea of TK for all four year olds, though the cost of such a program statewide has been a barrier to implementation thus far.”⁶

Likewise, Superintendent Holly McClurg of the Del Mar Union School District, has stated, “Because we don’t receive funds for TK, the cost of running the program came out of the general fund for K-6...Because the district doesn’t receive funds for it and because it had a negative impact on our K-6 program, the decision was made to discontinue TK.”⁷ Assistant Superintendent Shelley Petersen of Del Mar Union School District says, “The law is written to say ‘as a condition of receipt of apportionment.’ if you have TK and receive funding for it, then you are required to provide it...We do not receive funding for TK so we are not required to provide it.”⁷

In the Encinitas Union School District, a (former) board member explained TK services were discontinued in the school district because “There was no revenue stream for us.”⁸ Per Tim Baird, (former) Superintendent of Encinitas School District, the TK program was cut in 2015 because “the program was growing at such a rapid clip that the district could no longer afford it.”⁸

Analysis

The belief that basic aid school districts are exempt from TK requirements due to lack of state appropriation funding has been clearly rebuked on the CDE website.⁴ This implies that the 5 basic aid districts within San Diego County are not fulfilling the current requirement to provide TK to eligible students. It is unfortunate these 5 school districts in San Diego County have colluded together in refusing to comply with the TK laws and cite each other as justification for doing so. Many of their basic aid district counterparts throughout California (including Hillsborough City, Santa Clara, Laguna Beach, Palo Alto, Saratoga, Santa Monica-Malibu) currently offer TK services to eligible students and are able to comply with the law despite not receiving state appropriations per pupil.

The common theme cited per the superintendents of the basic aid districts within San Diego County is they cannot provide TK due to a lack of state funding. Basic aid districts, by definition, do not receive state funding for average daily attendance because local property taxes meet or exceed their revenue limit. While the superintendents claim TK cannot be provided due to financial reasons, it should be noted that 4 of the 5 basic aid school districts within San Diego County have above average general fund revenues per student compared to the rest of the

state, yet still refuse to provide the legally required TK services that other public school districts with less funding are already providing. In fact, there are neighboring school districts that receive state appropriations per student (Carlsbad Unified, Poway Unified, and San Marcos Unified) but still have *lower* total general fund revenues per student than *any* of the 5 basic aid districts; yet these school districts with lower total general fund revenues are *still* able to offer a TK program to eligible students and adhere to the law. Even when adding in the approximate number of TK students into the calculation given no new general fund revenues, the 5 basic aid districts *still* have higher general fund revenues per student than neighboring districts that receive state appropriations per student and already offer TK.¹ All of which begs the question, *if Carlsbad Unified, Poway Unified, and San Marcos Unified are able to offer TK programs while operating on lower general fund revenues per student, then why can't Del Mar Union School District, Encinitas Union School District, Cardiff School District, Solana Beach School District, or Rancho Santa Fe School District also follow the law and offer TK?* While basic aid districts cite lack of state funding as an issue in providing TK, this can be dismissed as an unsubstantiated excuse since the 5 basic aid school districts already receive greater total general fund revenues per student than neighboring school districts that receive state funding and provide TK.

Basic Aid School Districts within San Diego County, all of which refuse to provide TK:

School District	Total General Fund Revenues per Student	TK Adjusted Total General Fund Revenues per Student*
Del Mar Union	\$14,830	\$14,412
Encinitas Union	\$12,986	\$12,551
Cardiff	\$16,186	\$15,738
Solana Beach	\$16,860	\$16,379
Rancho Santa Fe	\$22,087	\$21,762

Source: <https://www.ed-data.org/>

2018 - 2019 School Year

*Assumes no additional general fund revenue and the addition of TK eligible students to total enrollment

Adjacent School Districts within San Diego County, all of which provide TK to eligible students:

School District	Total General Fund Revenues per Student
Carlsbad Unified	\$11,564
Poway Unified	\$11,670
Escondido Union	\$13,640
San Marcos Unified	\$11,814
San Diego Unified	\$14,607
Statewide Avg All Districts	\$13,927

Source: <https://www.ed-data.org/>

2018 - 2019 School Year

The addition of TK eligible students will only increase district enrollment by an average of 3%, requiring between 1 to 8 additional classrooms per district.

School District	Kindergarten Census Day Enrollment	Approximate TK Students	Cumulative Enrollment per District (All Grades)	TK Increase to Enrollment	Additional Classrooms Needed (24 students max per classroom)
Del Mar Union	513	129	4,456	2.90%	5.4
Encinitas Union	749	189	5,443	3.47%	7.9
Cardiff	82	21	722	2.86%	0.9
Solana Beach	364	92	3,111	2.95%	3.8
Rancho Santa Fe	35	9	609	1.45%	0.4
TOTAL	1,743	439	14,341	3.06%	18.3

Source: <http://www.cde.ca.gov/ds/sd/sd/filesenr.asp>.

2018 - 2019 School Year

The Importance of TK

The benefits of high quality early education programs have been well documented and established by experts in education. According to the University of Pennsylvania, "Who benefits from early childhood programs?...We all do... Because high quality early childhood programs promote healthy development, they can generate savings by obviating the need for more expensive interventions later in a child's life. For example, studies show that participation in high-quality early care can help children avoid special education, grade repetition, early parenthood, and incarceration – all outcomes that imply large costs for government and for society. Furthermore, children (over the long term) and parents who participate in such programs are more likely to be employed; thus revenue from their taxes and enhanced buying power can positively contribute to the economy...the National Forum on Early Childhood Policy and Programs has found that high quality early childhood programs can yield a \$4 – \$9 dollar return per \$1 invested...early childhood stands out as a particularly notable area for investment precisely because so many interventions appear to save money in the longer term."⁹

It is important that public schools provide TK to ensure a high quality early education for its students. Private early education programs vary considerably in quality and require less education and experience of its teachers. When the American Institutes for Research conducted a study on TK, it was proven that, "TK gives students an advantage at kindergarten entry on all academic skills assessed...These advantages are notable given the large percentage of students (over 80 percent, according to parent report) in the comparison group who attended preschool while TK students were enrolled in TK."¹⁰ The clearly beneficial learning outcomes associated with TK were due to "bachelor's degree-level teachers with kindergarten teaching experience, curricula and classrooms that facilitate transitions to kindergarten, and classrooms that are inclusive of students at all family income levels... Findings of this evaluation suggest that TK should continue to be offered as a 'universal' program—that is, available to students from all socio-economic groups."¹⁰

Conclusion

It is imperative that action is taken to ensure local school district compliance with the current TK laws. Each and every day public school districts deny eligible students TK services, students will suffer. It is clear that the Del Mar Union School District, Encinitas Union School District, Cardiff School District, Solana Beach School District, and Rancho Santa Fe School District refuse to follow the current law EC 48000 or the explicit requirements for TK set forth by the CDE. These basic aid school districts in San Diego County erroneously cite lack of funding as their reasoning to not offer TK, even though their total general fund revenues per student are higher than those of neighboring school districts who are already providing TK services. The original author of the TK bill that is now law has stated the intention is for each and every public school district in the state to provide TK services.

Public school districts have a duty to follow the law and adhere to state requirements to ensure fair access to education. Refusing to provide mandated TK services is a short sighted approach to save a few dollars in already well-funded school districts at the expense of denying 4- and 5-year-old children educational services they are entitled to receive. The reality is, many students who are denied TK services will not receive a private preschool education in its place. Preschool enrollment is strikingly low, with nearly 40% of children not attending any type of preschool program at all¹¹. When public schools refuse to provide TK services, it will result in nearly 6-years-old students starting kindergarten without any prior experience in an educational setting. These school districts are now in their fifth year of refusing to offer TK, which has resulted in over 2,000 children missing out on education that is crucial to their development. Children do not get to choose which school district they live in or if their parents will provide them with appropriate early education experiences. Children cannot choose to move to a different school district that follows the law and offers TK. Therefore, it is necessary that all school districts follow the law equally to ensure education is accessible to all children. Please call on the 5 basic aid districts within San Diego county to provide TK services to their eligible students.

References

¹ Eligible TK students per EC 48000 have birthdays inclusive of September 2 to December 2. This timeframe covers 92 days per year. Assuming students have birthdays evenly distributed throughout the year, $92 \text{ days} / 365 \text{ days per year} = 25.21\%$ of all kindergarteners are eligible to receive TK services the school year prior to starting kindergarten. When applying this percentage to the number of kindergarteners in the 5 basic aid school districts in San Diego County (1,743 students * 25.21%) it can be assumed that approximately 439 students each school year are eligible for TK in San Diego County and are not receiving it.

² Education Code (EC) 48000, California Law,
https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC§ionNum=48000.

³ *Kindergarten in California/California state law and information regarding admission to kindergarten.*, California Department of Education,
<https://www.cde.ca.gov/ci/gs/em/kinderinfo.asp> , Screenshots as of February 15, 2021

 cde.ca.gov/ci/gs/em/kinderinfo.asp

Transitional Kindergarten

Transitional kindergarten (TK) is the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate. Senate Bill (SB) 858 establishes the intent that TK curriculum be aligned to the [California Preschool Learning Foundations](#) and [California Preschool Curriculum Frameworks](#) developed by the CDE. Each elementary or unified school district must offer TK classes for all children eligible to attend. A child who completes one year in a TK program, may continue in a kindergarten program for one additional year. A Kindergarten Continuance Form is not needed for children who are age-eligible for TK. A child is eligible for TK if they have their fifth birthday between September 2 and December 2 (inclusive) and each school year thereafter (EC 48000[c]).

However, pursuant to AB 104, EC 48000(c)(3)(B)(i) a school district or charter school **may**, at any time during a school year (including at the beginning of the school year) admit a child to a TK program who will have his or her fifth birthday after December 2 but during that same school year, with the approval of the parent or guardian, if the governing board of the school district or the governing body of the charter school determines that the admittance is in the best interests of the child and the parent or guardian is given information regarding the advantages and disadvantages and any other explanatory information about the effect of this early admittance. If these children continue in kindergarten past the anniversary dates of their TK admission, the school must have signed Kindergarten Continuance Forms on file to continue the children in kindergarten to the end of the school year, and to avoid jeopardizing audit findings and result in a loss of apportionment. Average Daily Attendance (ADA) can be claimed for these students once they attain the age of five (EC 48000(c)(B)(ii)).

⁴ *Transitional Kindergarten FAQs*, California Department of Education,
<https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp>, Screenshots as of February 15, 2021

 cde.ca.gov/ci/gs/em/kinderfaq.asp

1. [How does TK affect basic aid districts?](#)

The laws apply equally to all districts, whether they receive State revenue limit funding or are basic aid.

Program Information

1. Will TK continue after 2014? (Updated 22-Jan-2016)

Yes, pursuant to California *EC* 48000(c)(3)(A), "In the 2014—15 school year and **each school year thereafter**, a child who has his or her fifth birthday between September 2 and December 2 of the school year shall be admitted to a transitional kindergarten program maintained by the school district or charter school."

2. What is TK?

TK is the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate.

3. How are TK programs different than preschool or other child development programs offered by LEAs for three and four year old children?

TK programs, as defined in statute, are not preschool classrooms or child development programs. They are part of the K-12 public school system and are the first year of a two-year kindergarten program, which uses a modified kindergarten curriculum. Pursuant to *EC* 48000(f), TK programs are intended to be aligned to the California Preschool Learning Foundations developed by the CDE. TK programs are required to be taught by a teacher who meets credentialing requirements.

Preschool or other child development programs, offered by LEAs to prepare three and four year old children for school, are not required to be taught by persons meeting teacher credential requirements. Instead, they must meet separate child development permit requirements. LEAs should ensure that parents understand the difference between various locally implemented preschool programs intended to support kindergarten readiness and the transition to kindergarten from the TK program delineated in statute.

5. Do charter schools have to offer TK?

Yes, if an LEA provides kindergarten, they must also provide TK.

6. Is a district required to offer TK and kindergarten programs?

LEAs must offer TK and kindergarten classes for all age-eligible children to attend.

7. Can TK and kindergarten students be enrolled in the same classroom?

Although the intent of the law is to provide separate and unique experiences for TK and kindergarten students, LEAs have flexibility to determine how best to meet the curricular needs of each child.

8. What type of facility should be used for TK? (Updated 22-Jan-2016)

Facility requirements are the same as they are for kindergarten.

2. How many minutes does a TK program have to offer?

By statute, the maximum school day in kindergarten is 4 hours ("part day")(*EC* 46110). However, *EC* 8973 allows schools that have adopted an early primary program (extended-day kindergarten or "full day") to exceed 4 hours. Furthermore, *EC* 48000 states that a TK shall not be construed as a new program or higher level service. In general, the number of required instructional minutes for TK is 36,000 minutes per year. The minimum length of instructional time that must be offered to constitute a school day is 180 minutes (*EC* 46117 and 46201).

⁵ *Transitional kindergarten debate: Required or not?*, The Almanac, October 20, 2013, <https://www.almanacnews.com/news/2013/10/20/transitional-kindergarten-debate-required-or-not>

⁶ Emails between myself and Cardiff School District superintendent Jill Vinson, February 12, 2021.

⁷ *Parent working to bring transitional kindergarten back to Del Mar*, Del Mar Times, January 24, 2018, <https://www.delmartimes.net/news/sd-cm-nc-tk-delmar-20180123-story.html>

⁸ *Transitional kindergarten cut*, The San Diego Union-Tribune, January 31, 2015, <https://www.sandiegouniontribune.com/news/education/sdut-transitional-kindergarten-education-encinitas-del-2015jan31-story.html>

⁹ *High Return on Investment (ROI)*, University of Pennsylvania/ The Center For High Impact Philanthropy/ School of Social Policy & Practice, <https://www.impact.upenn.edu/early-childhood-toolkit/why-invest/what-is-the-return-on-investment/>

¹⁰ *The Impact of Transitional Kindergarten on California's Students*, American Institutes for Research, June 2017, https://tkstudy.airprojects.org/sites/default/files/TK%20Exec%20Summary%20Research%20Brief_FINAL.pdf

¹¹ *Early Childhood Education in California*, Stanford University/ Public Analysis for California Education, September 2018, https://gettingdowntofacts.com/sites/default/files/2018-09/GDTFII_Brief_EarlyChildhood.pdf

¹² Education Code (EC) 35010, California Law, https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC§ionNum=35010