

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

NOTICE OF SPECIAL MEETING

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

DATE: Monday, June 10, 2019
TIME: 5:00 p.m.
PLACE: Cardiff School Library
1888 Montgomery Avenue
Cardiff-by-the-Sea, CA 92007

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Cardiff School District, 1888 Montgomery Avenue, Cardiff.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications, including auxiliary aids or services, in order to participate in the public meeting of the district's governing board, please contact the office of the District Superintendent by sending a written request to the District Office at 1888 Montgomery Avenue, Cardiff-by-the-Sea, California, or by faxing the request to (760) 942-5831. Notification by letter or fax 72 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the district shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability

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

I. ORGANIZATIONAL ITEMS

Exhibit

- A. Call to Order
- B. Pledge of allegiance
- C. Ms. Siena Randall, President
Mr. David Ross, Clerk
Ms. Nancy Orr, Member
Mr. Dave Clark, Member
Mr. Mark Whitehouse, Member
Ms. Jill Vinson, Superintendent

- D. Approval of agenda for June 10, 2019

- II. PUBLIC COMMENT *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 present a written request. Please hand your form to the secretary before the meeting. Presentations are limited to 3 minutes per person per topic. The total amount of time to be allowed on any item is twenty minutes, unless the time limit is waived by a majority vote of the Board. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to a future agenda*

III. GENERAL FUNCTIONS

- | | | |
|----|---|-----------------|
| A. | Approve Local Control Accountability Plan (LCAP) | <i>A</i> |
| B. | Approve 2019-2020 Federal LCAP ESSA addendum | <i>B</i> |
| C. | Approve proposed 2019-20 budget | <i>C</i> |
| D. | Approve amendment to the contract agreement between Cardiff School District and McCarthy Building Companies | <i>D</i> |
| E. | Approve contract agreement between Cardiff School District and Twining Consulting, Inc | <i>E</i> |
| F. | Approve contract agreement between Cardiff School District and Blue Coast Consulting, LLC | <i>F</i> |
| G. | Approve Resolution 18-19-13 regarding the elimination of a Classified position | <i>G</i> |
| H. | Consider the formation of an ad hoc Board subcommittee to review the Land and Water Conservation Fund Agreement | |

IV. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- | | | |
|----|--|--|
| A. | Conference with Legal Counsel – existing litigation pursuant to paragraph (2) subdivision (d) of Section 54956.9
Save the Park and Build the School v. Cardiff School District
Case #37-2019-00012880-CU-WM-NC | |
|----|--|--|

V. REPORT FROM CLOSED SESSION (If applicable)

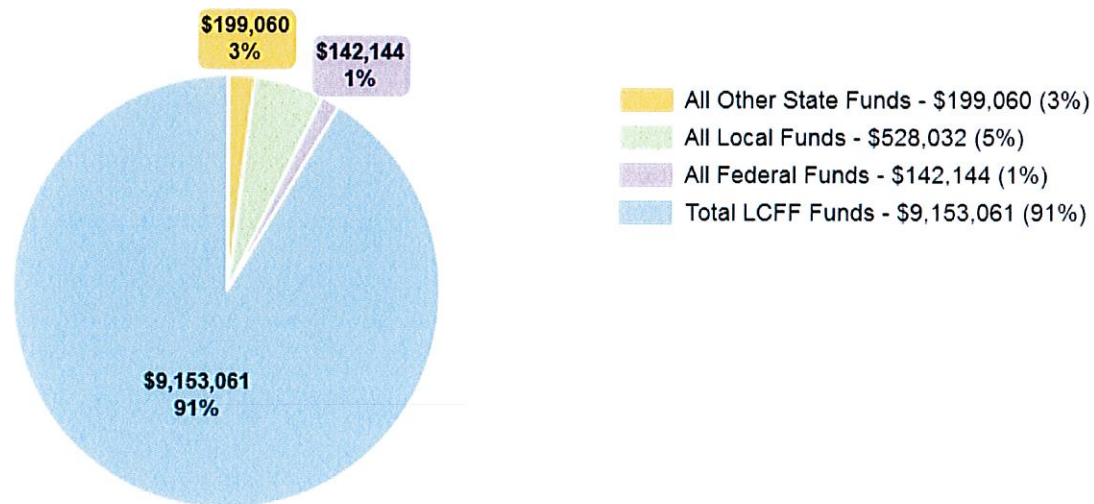
VI. ADJOURNMENT OF MEETING

LCFF Budget Overview for Parents

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

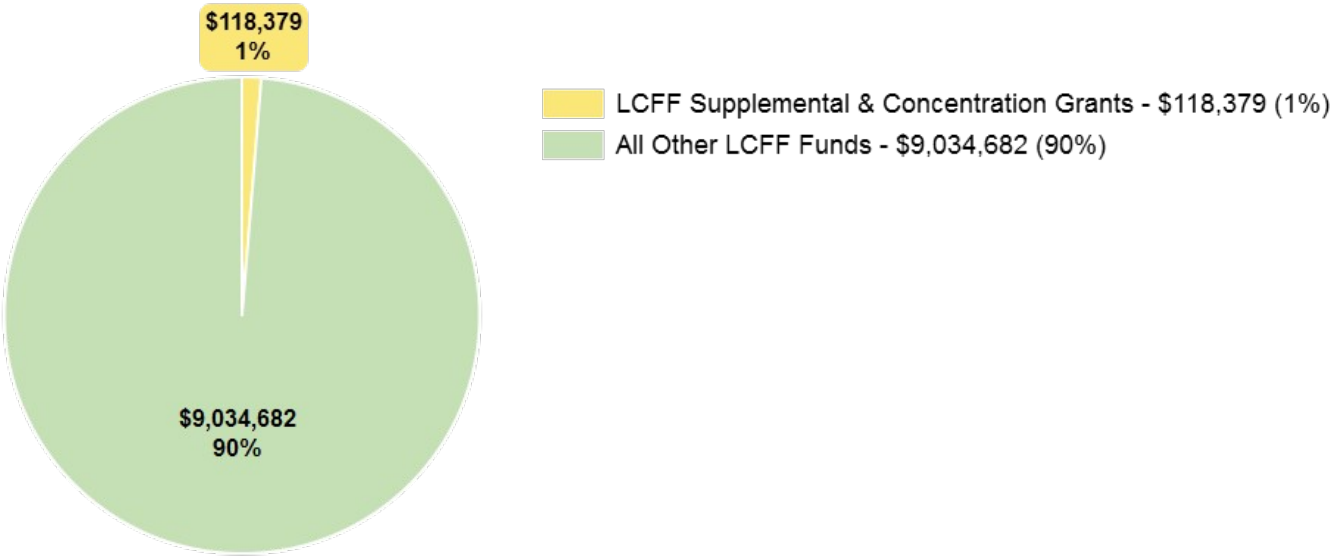
Budget Overview for the 2019-20 LCAP Year

Projected Revenue by Fund Source



Source	Funds	Percentage
All Other State Funds	\$199,060	3%
All Local Funds	\$528,032	5%
All Federal Funds	\$142,144	1%
Total LCFF Funds	\$9,153,061	91%

Breakdown of Total LCFF Funds



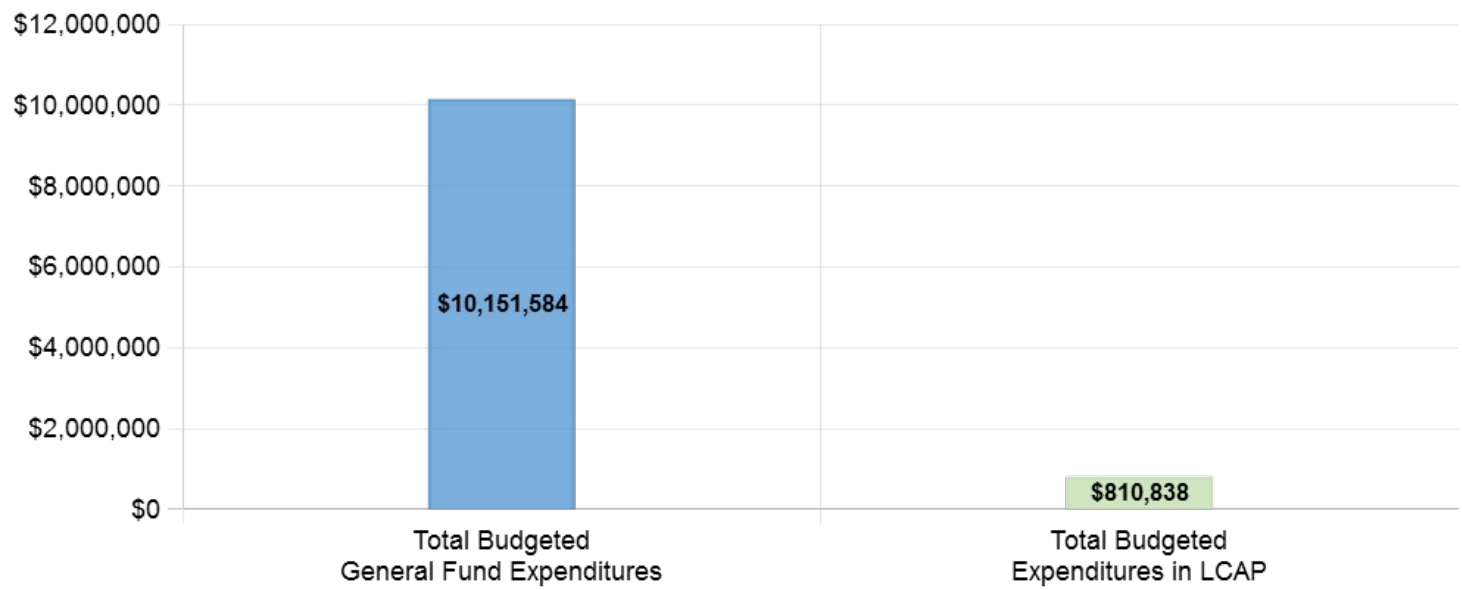
Source	Funds	Percentage
LCFF Supplemental & Concentration Grants	\$118,379	1%
All Other LCFF Funds	\$9,034,682	90%

These charts show the total general purpose revenue Cardiff Elementary expects to receive in the coming year from all sources.

The total revenue projected for Cardiff Elementary is \$10,022,297, of which \$9,153,061 is Local Control Funding Formula (LCFF), \$199,060 is other state funds, \$528,032 is local funds, and \$142,144 is federal funds. Of the \$9,153,061 in LCFF Funds, \$118,379 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

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

Budgeted Expenditures



Source	Funds
Total Budgeted General Fund Expenditures	\$10,151,584
Total Budgeted Expenditures in LCAP	\$810,838

This chart provides a quick summary of how much Cardiff Elementary plans to spend for 2019-20. It shows how much of the total is tied to planned actions and services in the LCAP.

Cardiff Elementary plans to spend \$10,151,584 for the 2019-20 school year. Of that amount, \$810,838 is tied to actions/services in the LCAP and \$9,340,746 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

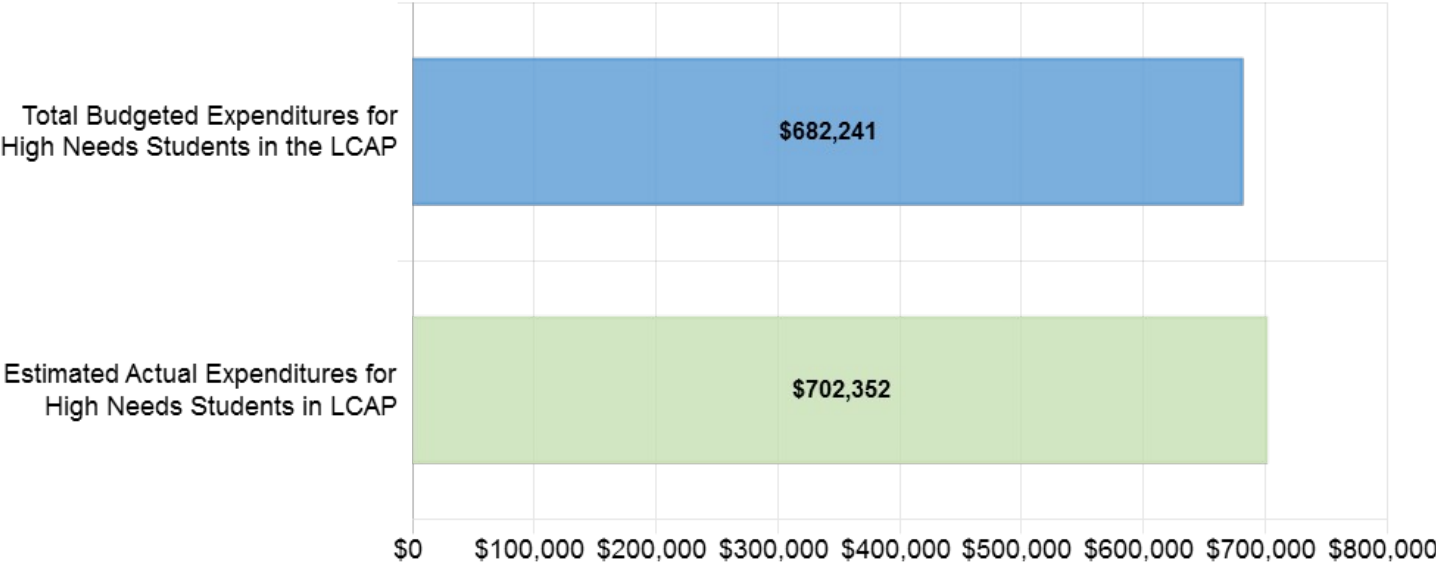
Special Education Expenses, Maintenance and Operation Expenses, Administrative and Personnel Costs

Increase or Improved Services for High Needs Students in 2019-20

In 2019-20, Cardiff Elementary is projecting it will receive \$118,379 based on the enrollment of foster youth, English learner, and low-income students. Cardiff Elementary must demonstrate the planned actions and services will increase or improve services for high needs students compared to the services all students receive in proportion to the increased funding it receives for high needs students. In the LCAP Cardiff Elementary plans to spend \$646,972 on actions to meet this requirement.

Update on Increased or Improved Services for High Needs Students in 2018-19

Current Year Expenditures: Increased or Improved Services for High Needs Students



Source	Funds
Total Budgeted Expenditures for High Needs Students in the LCAP	\$682,241
Estimated Actual Expenditures for High Needs Students in LCAP	\$702,352

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

In 2018-19, Cardiff Elementary's LCAP budgeted \$682,241 for planned actions to increase or improve services for high needs students. Cardiff Elementary estimates that it will actually spend \$702,352 for actions to increase or improve services for high needs students in 2018-19.

Local Control Accountability Plan and Annual Update (LCAP) Template

- LCAP Year:** 2019-20
- Addendum: General Instructions & regulatory requirements.
 - Appendix A: Priorities 5 and 6 Rate Calculations
 - Appendix B: Guiding Questions: Use as prompts (not limits)
 - LCFF Evaluation Rubrics: Essential data to support completion of this LCAP. Please analyze the LEA's full data set; specific links to the rubrics are also provided within the template.

LEA Name

Cardiff Elementary

Contact Name and Title

Jill Vinson

Superintendent

Email and Phone

jill.vinson@cardiffschools.com

760-632-5890

2017-20 Plan Summary

The Story

Describe the students and community and how the LEA serves them.

Established in 1913, the Cardiff School District is a small school experience by the sea. Our district consists of two award-winning schools; Cardiff School serves 336 students in grades K-3 and Ada Harris School serves 368 students in grades 3-6. The district demographics include 18.2% socioeconomically disadvantaged students and 7.3% English Learners. Cardiff Schools provide a quality education in a high-performance district. We are proud to be part of a community with high expectations for education and achievement. We enjoy a supportive and engaged community and active parent involvement. Our schools provide a positive foundation for a lifetime of learning and friendships. At Cardiff Schools, students discover, find their passion, and develop a love of learning.

LCAP Highlights

Identify and briefly summarize the key features of this year’s LCAP.

The Cardiff School District will continue our focus on engaged student learning. We believe that each student should be challenged and has the ability to be successful. We will offer opportunities for enrichment and student choice (Goal 1, Action 1e), as well as a comprehensive system of interventions (Goal 1, Action 2a). We also will encourage parent engagement in the learning process (Goal 3, Action 3b)

Review of Performance

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

Greatest Progress

The Cardiff School District is proud of our achievement in the areas of ELA and Mathematics for All

Students. All Students maintained in the Blue level in both areas. We have provided teachers with in-depth professional development in critical literacy and math problem solving over the last four years and believe this investment has proven to be successful (Annual Update Goal 1, Action 1c)

Referring to the California School Dashboard, identify any state indicator or local performance indicator for which overall performance was in the “Red” or “Orange” performance category or where the LEA received a “Not Met” or “Not Met for Two or More Years” rating. Additionally, identify any areas that the LEA has determined need significant improvement based on review of local performance indicators or other local indicators. What steps is the LEA planning to take to address these areas with the greatest need for improvement?

Greatest Needs

There are no indicators where All Students were in red or orange. Our greatest need is in the area of English Learners and Students with disabilities. While English Learners increased 11.7 points and moved from the orange to the yellow level, they still perform significantly below our English Only Students. Students with Disabilities performed in the orange level in ELA and in the yellow level in Math on the Dashboard. We will focus on improving the delivery of our intervention services to EL and Students with Disabilities (LCAP Goal 1, Action 2a).

Referring to the California School Dashboard, identify any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these performance gaps?

Performance Gaps

Students with Disabilities performed 3 levels below All Students in ELA and 2 levels below All Students in Math on the Dashboard. EL students and SED student performed 2 levels below All Students in ELA. The district will assess these subgroups in both Math and ELS three times a year using DIBELS. Students performing below benchmark will be provided small group instruction through our Learning Labs (LCAP Goal 1, Action 2a). Two or More Races and English Learners were 2 levels below All Students for Chronic Absenteeism. Our Bilingual Assistants will provide outreach to those families about school attendance (LCAP Goal 3 Action 1e)

Comprehensive Support and Improvement

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

Schools Identified

Identify the schools within the LEA that have been identified for CSI.

n/a

Support for Identified Schools

Describe how the LEA supported the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

n/a

Monitoring and Evaluating Effectiveness

Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

n/a

Annual Update

LCAP Year Reviewed:

Complete a copy of the following table for each of the LEA’s goals from the prior year LCAP. Duplicate the table as needed.

Goal 1

Ensure excellence in student learning for all students in all subject areas through high quality instruction and technology integration

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 4, 7, 8

Local Priorities:

Annual Measurable Outcomes

Expected

1A. Continue increase from previous year for all students and 10% for EL’s

1B. Maintain 100%

Actual

1A. All Students scored 75% in ELA and 72% in Math. EL's scored 21% in ELA and 25% in Math.

1B. Maintained 100%

Expected

1C. Continue increase percent of EL's reclassified by 2%
1D. Maintain 100%
1E. Continue 2% increase for HFZ results and increase participation in NGSS aligned instruction to 75%
1F. Establish new baseline using the ELPAC results

Actual

1C. 3.5% of EL's were reclassified from baseline.
1D. Maintained 100%
1E. 61% of students scored in the HFZ in 6 out of 6 areas (1.7% increase). 100% of students participated in NGSS aligned instruction.
1F. Based on the ELPAC results, a baseline of 71.4 % of students scored in level 3 or 4.

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
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a, b, c – Continue, with emphasis on NGSS

d. Provide 1:1 new iPads for all students grades 4-6 and replace iPad 4 with iPad 5 for all students grades K-3

e. Continue

Base Program

a. Appropriately credentialed and assigned Certificated and Classified staff provided instruction and support to all students, including EL's

b. Standards aligned materials were provided to all students

c. Professional Development and teacher support was provided to all teachers

d. New 1:1 iPads were provided to all students grades 4-6 and iPad 4's were replaced with iPad 5's for all students K-3

e. All students were engaged in relevant, personalized learning experiences that required critical thinking, communication, collaboration, creativity, and promoted a passion for learning through the implementation of projects in every classroom

a, b, c - \$50,000

d, e - \$105,903

a, b, c - \$41,000

d, e - \$105,903

Action 2

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Supplemental a. Provide additional small group instruction and/or personalized intervention software in Common Core Standards to students not meeting benchmark on DIBELS Math and ELA	Supplemental a. Additional small group instruction and/or personalized intervention software in Common Core Standards were provided to students not meeting benchmark on DIBELS Math and ELA	\$416,330	\$429,864
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Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

All actions and services were implemented as planned to achieve the articulated goal.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

All students were in the Blue on the Dashboard for both ELA and Math. While English Learners were in the Yellow for ELA and Green for Math, scores increased from 12% At or Above Standard to 21% in ELA (75% increase) and from 8% to 25% in Math (212% increase).

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Action 1 - The number of Critical Literacy professional development days was reduced by two and one less out-of-town conference was offered.
Action 2 - All district employees received a 3% salary increase this year.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Based on the significant growth demonstrated by our English Learners, we will continue our program of intervention for students not meeting benchmark (Goal 1, Action 2).

Goal 2

Support the social, emotional and physical well-being of students.

State and/or Local Priorities addressed by this goal:

State Priorities: 5, 6

Local Priorities:

Annual Measurable Outcomes

Expected

2A. Continue to decrease total rate from previous year

2B. Continue to increase % overall and by ethnicity and gender from previous year

2C. Continue to increase % overall and by ethnicity from previous year

Actual

2A. Suspension and expulsion rate were both 0.

2B. 87.7% responded students feel emotionally safe at school and 87.7 responded students feel physically safe at school. Results were not disaggregated by gender or ethnicity.

2C. The district-wide attendance rate increased to 96.7%. Results were not disaggregated by ethnicity.

Expected

2D. Continue to decrease % overall and by ethnicity from previous year, if available.

Actual

2D. Chronic absenteeism declined for All Students by .7% to 6.8%. English Learners were 12.7% chronically absent.

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
Base Program a. Provide a 20% nurse at each school campus b. Administer a School Climate Survey to students, parents, and staff twice annually c. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 2 weeks of engaging physical education d. The District Nutrition Services will offer high quality, nutritious and appealing lunches to students and staff	Base Program a. A 20% nurse was provided at each school campus b. A School Climate Survey was administered to all students, parents, and staff in the Spring only c. 100% of students in grades K-6 participated in a minimum of 200 minutes every 2 weeks of engaging physical education d. The District Nutrition Services offered high quality, nutritious and appealing lunches to all students and staff	a. \$30,963 c. \$123,851 b,d. \$0	a. \$33,347 c. \$127,566 b, d - \$0

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
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Analysis

Complete a copy of the following table for each of the LEA’s goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

All of the actions/services were fully implemented, except the Climate Survey was only administered in the Spring. Results for the climate survey and for the district-wide attendance rate were not disaggregated by ethnicity.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Chronic absenteeism maintained in the green level for All Students, but EL students are in the orange level. Climate survey respondents reported an increase in the percentage of students that feel emotionally and physically safe at school.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

All district employees received a 3% salary increase this year.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

Our bilingual assistants at both schools will focus on outreach to parents of EL students about school attendance (Goal 2, Action 1e). The Climate Survey will be administered in the Fall next year (Goal 2, Action 1b).

Goal 3

Improve and/or increase parent participation in their child(ren)s learning process

State and/or Local Priorities addressed by this goal:

State Priorities: 3

Local Priorities:

Annual Measurable Outcomes

Expected

- 3A. Offer four Family Nights
- 3B. 100% of classrooms will use technology for parent engagement
- 3C. From previous year, continue to increase the % of parents that provide input

Actual

- 3A. Four family Nights were offered
- 3B. 100% of classrooms used technology for parent engagement
- 3C. 29% of parents provided input

Expected

3D. Increase from the baseline to 75%

Actual

3D. 93.5% of parents of English Learners, students with exceptional needs, and unduplicated students participated in Parent Teacher Conferences

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services	Actual Actions/Services	Budgeted Expenditures	Estimated Actual Expenditures
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Base Program

a. Technology Teacher will provide support for classroom teachers in implementing SeeSaw for K-3 and Schoology or other program for grades 4-6 to communicate about and share classroom activities with parents

b. A survey requesting input from parents about priorities for school programs will be sent to all parents

c. The district will support the Cardiff SEA in developing and promoting Family Night activities throughout the year

Base Program

a. Technology Teacher provided support for all classroom teachers in implementing SeeSaw for K-3 and Schoology for 4-6 to communicate about and share classroom activities with parents

b. A survey requesting input from parents about priorities for school programs was sent to all parents

c. The district supported the Cardiff SEA in developing and promoting Family Nights

a. \$129,045

a. \$133,238

Action 2**Planned Actions/Services**

The district will provide Bilingual Assistants to both schools to support English Learners families in understanding student achievement data, intervention services, and home-to-school connections

Actual Actions/Services

The district provided Bilingual Assistants to both schools to support English Learner families in understanding student achievement data, intervention services and home-to-school connections.

Budgeted Expenditures

\$46,163

Estimated Actual Expenditures

\$53,500

Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

All actions/services were fully implemented. Parents, including parents of EL students, were actively informed of and involved in school activities.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Parents provided positive feedback for the increased communication of classroom activities. All four Family Nights were well-attended by families.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Action 1 - All district employees received a 3% salary increase this year
Action 2 - All district employees received a 3% salary increase this year and number of hours were increased

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

The District will continue to support the SEA by offering five Family Nights next year (Goal 3, Action1c).

Stakeholder Engagement

LCAP Year: 2019-20

Involvement Process for LCAP and Annual Update

How, when, and with whom did the LEA consult as part of the planning process for this LCAP/Annual Review and Analysis?

LCAP Survey Link to collect input on District Priorities sent to all stakeholders, including certificated and classified staff and all parents, including parents of students with disabilities and EL students. Feedback collected (February 13 – March 15)

LCAP Draft sent to all parents, classified staff, and certificated bargaining unit (CETA) members and posted on website. Feedback collected (May 1-10)

School Site Council meetings (4 total)

District English Language Advisory Committee meetings (monthly Feb. through May, 4 total)

District Parent Advisory (SEA)/Community meetings (monthly Jan. through May, 5 total)

Student Council (May, 2019)

Certificated Staff Meetings (2 each school, 4 total)

Districtwide Staff Meeting (May 1)

Administrative Leadership Meetings – Principals and Superintendent (8 total)

Board Meetings (monthly Jan. through June, 6 total)

Public Hearing June 6, 2019

Board Approval June 10, 2019

Impact on LCAP and Annual Update

How did these consultations impact the LCAP for the upcoming year?

Stakeholders, including staff, were supportive of maintaining the current LCAP goals. Parents want to see students continue to be engaged and challenged through relevant, personalized learning opportunities (Goal 1 Action 1e) and have more connection to classroom activities (Goal 3 Action 1). All stakeholders want to see a continued emphasis on providing a physically and emotionally safe school climate (Goal 2 Action 1). Parents of EL students want EL students to receive more targeted intervention for students not meeting benchmarks (LCAP Goal 1, Action 2a).

Goals, Actions, & Services

Strategic Planning Details and Accountability
Complete a copy of the following table for each of the LEA’s goals. Duplicate the table as needed.
(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged

Goal 1

Ensure excellence in student learning for all students in all subject areas through high quality instruction and technology integration

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 4, 7, 8

Local Priorities:

Identified Need:

Based on the California Dashboard, our SBAC scores in ELA and Math were below expectations for the EL and SED student subgroups.

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
1A. Increase student scores on SBAC in ELA and Math for all students and by 10% for English Learner subgroup	1A. The 2015-16 percentage of all students that scored "standard met" or "standard exceeded" in ELA was 70% and Math was 71%. EL's scored 20% in ELA and 20% in Math.	1A. All students will score 71% in ELA and 72% in Math. EL's will score 22% in ELA and 22% in Math	1A. Continue increase from previous year for all students and 10% for EL's	1A. Continue increase from previous year for all students and 10% for EL's
1B. Basic Services	1B. 100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, Ada Harris "Good" or better on the FIT	1B. Maintain 100%	1B. Maintain 100%	1B. Maintain 100%

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
1C. Increase the percent of English Learners reclassified as English Proficient from current year	1C. 17% of EL's were reclassified as English Proficient	1C. From baseline, increase percent of EL's reclassified by 2%	1C. Continue increase percent of EL's reclassified by 2%	1C. Continue increase percent of EL's reclassified by 2% from previous year
1D. Ensure implementation of Common Core State Standards for all students, and ELD for English Learners, as evidenced by classroom walkthroughs and observations	1D. Common Core State Standards are being implemented for 100% of students and ELD for English Learners, in all classrooms	1D. Maintain 100%	1D. Maintain 100%	1D. Maintain 100%

Metrics/Indicators**Baseline****2017-18****2018-19****2019-20**

1E. Ensure all students, including unduplicated students and students with exceptional needs, are enrolled in a broad course of study as measured by the number of PE and NGSS participation minutes. Increase the percentage of students scoring in the HFZ in 6 out of 6 areas on the State Physical Fitness Test from previous year

1E. 100% of students participate in 200 minutes of physical education every 10 days. 60% of students scored on the HFZ in 6 out of 6 areas. No baseline for participation in NGSS aligned instruction has been established.

1E. Increase baseline for HFZ results by 2% and establish baseline for participation in NGSS aligned instruction.

1E. Continue 2% increase for HFZ results and increase participation in NGSS aligned instruction to 75%

1E. Continue 2% increase for HFZ results and increase participation in NGSS aligned instruction to 100%

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
1F. Increase the percent of English Learners who make progress in English Proficiency based on the CELDT	1F. 60% of EL's increased by one level or more on the CELDT	1F. Increase baseline of 60% of EL's increasing by one level or more on the CELDT by 2%	1F. Establish new baseline using the ELPAC results	1F. Increase baseline by 2%

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Location(s)
All Students, Students with Disabilities	All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Scope of Services:	Location(s)
N/A	N/A	N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Modified

2017-18 Actions/Services

Base Program

a. Appropriately credentialed and assigned Certificated and Classified staff providing instruction and support to all students, including ELs.

b. Provide standards aligned materials to all students

c. Professional Development and teacher support in California Standards, Critical Literacy and Math, and technology integration

d. Provide 1:1 new model iPads for all students grades 4-6 and replace iPad 2 with iPad 4 for all students grades K-3

e. Engage students in relevant, personalized learning experiences that require critical thinking, communication, collaboration, creativity, and promote a passion for learning

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

a, b, c – Continue, with emphasis on NGSS

d. Provide 1:1 new iPads for all students grades 4-6 and replace iPad 4 with iPad 5 for all students grades K-3

e. Continue

Select from New, Modified, or Unchanged for 2019-20

Modified

2019-20 Actions/Services

a, b, c – Continue

d. Continue use of upgraded iPads

e. Continue

through the implementation of STEAM projects in every classroom

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	a, b, c - \$71,350 d, e - \$65,443	a, b, c - \$50,000 d, e - \$105,903	a, b, c - \$25,000 d, e - \$105,903
Source	Gen. Fund Unres.	Gen. Fund Unres.	Gen. Fund Unres.
Budget Reference	a, b, c –1000, 2000, 3000 d, e - 5000	a, b, c –1000, 2000, 3000 d, e - 5000	a, b, c –1000, 2000, 3000 d, e - 5000

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

English Learners, Foster Youth, Low Income

LEA-Wide

All Schools

Actions/Services**Select from New, Modified, or Unchanged
for 2017-18**

Modified

**Select from New, Modified, or Unchanged
for 2018-19**

Modified

**Select from New, Modified, or Unchanged
for 2019-20**

Modified

2017-18 Actions/Services

Supplemental
a. Provide additional small group instruction
in Common Core Standards in a Learning
Lab setting to students not meeting
benchmark on DIBELS Math and ELA

2018-19 Actions/Services

Supplemental
a. Provide additional small group instruction
and/or personalized intervention software in
Common Core Standards to students not
meeting benchmark on DIBELS Math and
ELA

2019-20 Actions/Services

a. Provide additional small group instruction
and/or personalized software in Common
Core Standards to students not meeting
benchmark on DIBELS Math and Reading

Budgeted Expenditures**Year****2017-18****2018-19****2019-20****Amount**

\$349,922

\$416,330

\$452,971

Source

Supplemental
Gen. Fund Unres.

Supplemental
Gen. Fund Unres.

Supplemental
Gen. Fund Unrestricted

Year	2017-18	2018-19	2019-20
Budget Reference	1000, 2000, 3000	1000, 2000, 3000	1000, 2000, 3000

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged

Goal 2

Support the social, emotional and physical well-being of students.

State and/or Local Priorities addressed by this goal:

State Priorities: 5, 6

Local Priorities:

Identified Need:

Student emotional and physical safety and support remains a high priority based on stakeholder input

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
2A. Decrease Suspension and expulsion rates from the current year	2A. Suspension rate is .3% and expulsion rate is 0	2A. From baseline, decrease total rate	2A. Continue to decrease total rate from previous year	2A. Continue to decrease total rate from previous year

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
2B. Students' sense of emotional and physical safety at school will each show an increase over the previous year's scores on our School Climate Survey	2B. 80% of students feel emotionally safe and 91% feel physically safe based on our School Climate Survey	2B. From baseline, increase % of students that feel emotionally and physically safe. Disaggregate data by gender and ethnicity.	2B. Continue to increase % overall and by ethnicity and gender from previous year	2B. Continue to increase % overall and disaggregate results by gender
2C. Increase the district-wide attendance rate	2C. The district-wide attendance rate is 95.4%	2C. From baseline, increase the attendance rate %. Disaggregate data by ethnicity.	2C. Continue to increase % overall and by ethnicity from previous year	2C. Continue to increase % overall
2D. Decrease chronic absenteeism from the previous year	2D. Chronic absenteeism is 7.07%	2D. From baseline, decrease % of chronic absenteeism. Disaggregate data by ethnicity.	2D. Continue to decrease % overall and by ethnicity from previous year, if available.	2D. Continue to decrease % overall and by language

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students, Students with Disabilities

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Scope of Services:

N/A

Location(s)

N/A

Actions/Services

Select from New, Modified, or Unchanged
for 2017-18

Modified

Select from New, Modified, or Unchanged
for 2018-19

Modified

Select from New, Modified, or Unchanged
for 2019-20

Modified

2017-18 Actions/Services

Base Program
a. Provide a 20% nurse at each school campus
b. Administer a School Climate Survey to students, parents, and staff

2018-19 Actions/Services

Base Program
a. Provide a 20% nurse at each school campus
b. Administer a School Climate Survey to students, parents, and staff twice annually

2019-20 Actions/Services

Base Program
a. Provide a 20% nurse at each school campus
b. Administer a School Climate Survey to all students, parents, and staff twice annually

c. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 2 weeks of engaging physical education

d. The District Nutrition Services will offer high quality, nutritious and appealing lunches to students and staff

c. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 2 weeks of engaging physical education

d. The District Nutrition Services will offer high quality, nutritious and appealing lunches to students and staff

c. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 2 weeks of engaging physical education

d. The District Nutrition Services will offer high quality, nutritious and appealing lunches to all students and staff

e. Bilingual Assistants at both schools will provide outreach to the parents of EL students and Two or More Races about school attendance

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	a. \$20,565 c. \$109,215 b,d. \$0	a. \$30,963 c. \$123,851 b,d. \$0	a. \$33,363 c. \$138,866 b, d, e - \$54,735
Source	a. Resource 6500 c. Gen. Fund Unres.	Resource 6500 Gen. Fund Unres.	Resource 6500 Gen. Fund Unres.
Budget Reference	c. Budget Code 1000, 3000	1000, 3000	1000, 2000, 3000

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged

Goal 3

Improve and/or increase parent participation in their child(ren)s learning process

State and/or Local Priorities addressed by this goal:

State Priorities: 3

Local Priorities:

Identified Need:

Active parent engagement emerged as a high priority based on parent input

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
--------------------	----------	---------	---------	---------

3A. Increase opportunities for parent participation in school, district, and SEA "Family Night" activities from previous year as measured by number of activities offered.

3A. Two Family Nights were offered. (Family Art Night and Ocean Night)

3A. Offer three Family Nights

3A. Offer four Family Nights

3A. Offer five Family Nights

3B. Increase parent engagement by communicating classroom activities with parents through the use of technology

3B. 75% of classrooms use technology for parent engagement

3B. 85% of classrooms will use technology for parent engagement

3B. 100% of classrooms will use technology for parent engagement

3B. Maintain 100%

Metrics/Indicators**Baseline****2017-18****2018-19****2019-20**

3C. Increase the percentage of parents that provide input into district priorities through our SEA Budget Survey form previous year as measured by number of responses

3C. 32% of parents provided input into district priorities

3C. Over baseline, increase the % of parents that provide input

3C. From previous year, continue to increase the % of parents that provide input

3C. From previous year, continue to increase the % of parents that provide input

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
3D. Increase the percentage of parents of English Learners, students with exceptional needs, and unduplicated students that participate in Parent Teacher Conferences from previous year as measured by number of attendees	3D. No baseline has been established	3D. Establish a baseline of how many parents of English Learners, students with exceptional needs, and unduplicated students participate in Parent Teacher Conferences	3D. Increase from the baseline to 75%	3D. Increase from previous year

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students, Students with Disabilities

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served**Scope of Services:****Location(s)**

N/A

N/A

N/A

Actions/Services**Select from New, Modified, or Unchanged
for 2017-18****Select from New, Modified, or Unchanged
for 2018-19****Select from New, Modified, or Unchanged
for 2019-20**

Modified

Modified

Modified

2017-18 Actions/Services**2018-19 Actions/Services****2019-20 Actions/Services****Base Program**

- a. Technology Teacher will provide support for classroom teachers in implementing Schoology for grades 4-6 and SeeSaw for K-3 to communicate about and share classroom activities with parents
- b. A survey requesting input from parents about priorities for school programs will be sent to all parents
- c. The district will support the Cardiff SEA in developing and promoting Family Night

Base Program

- a. Technology Teacher will provide support for classroom teachers in implementing SeeSaw for K-3 and Schoology or other program for grades 4-6 to communicate about and share classroom activities with parents
- b. A survey requesting input from parents about priorities for school programs will be sent to all parents
- c. The district will support the Cardiff SEA in

- a. Support classroom teachers in implementing SeeSaw for K-3 and Schoology or other program for grades 4-6 to communicate about and share classroom activities with parents
- b. A survey requesting input from parents about priorities for school programs will be sent to all parents
- c. The district will support the Cardiff SEA in developing and promoting Family Night activities throughout the year

activities throughout the year	developing and promoting Family Night activities throughout the year	
--------------------------------	--	--

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	a. \$129,045	a. \$129,045	n/a
Source	Gen. Fund Unres.	Gen. Fund Unres.	n/a
Budget Reference	Budget Code 1000, 3000 (\$121,795) 5000 (\$7250)	Budget Code 1000, 3000 (\$121,795) 5000 (\$7250)	n/a

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Location(s)
N/A	N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Scope of Services:	Location(s)

English Learners

Limited to Unduplicated Student Groups

All Schools

Actions/Services**Select from New, Modified, or Unchanged
for 2017-18**

Modified

**Select from New, Modified, or Unchanged
for 2018-19**

Unchanged

**Select from New, Modified, or Unchanged
for 2019-20**

Modified

2017-18 Actions/Services

The district will provide Bilingual Assistants to both schools to support English Learners families in understanding student achievement data, intervention services, and home-to-school connections

2018-19 Actions/Services

The district will provide Bilingual Assistants to both schools to support English Learners families in understanding student achievement data, intervention services, and home-to-school connections

2019-20 Actions/Services

The district will provide Bilingual Assistants to both schools to support English Learner families in understanding student achievement data, intervention services, and home-to-school connections.

Budgeted Expenditures**Year****2017-18****2018-19****2019-20****Amount**

\$46,163

\$46,163

\$54,735

SourceSupplemental
Gen. Fund Unres.Supplemental
Gen. Fund Unres.Supplemental
Gen. Fund Unres.

Year	2017-18	2018-19	2019-20
Budget Reference	Budget Code 2000, 3000	Budget Code 2000, 3000	Budget Code 2000, 3000

Demonstration of Increased or Improved Services for Unduplicated Pupils

LCAP Year: 2017-18

Estimated Supplemental and Concentration Grant Funds	Percentage to Increase or Improve Services
\$143,029	2.87%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds.

The district has exceeded its requirement to increase or improve services for unduplicated pupils since the District is currently providing services above its target for Supplemental and Concentration Grant funding. However, the District continually monitors the services it provides and improves any deficiencies to the programs that serve its low-income, English learners, and Foster Youth population.

As described in the district's Local Control Accountability Plan, the following specific services and actions are additional services and actions specific for pupils within the unduplicated population:

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

- For foster youth, the district will provide individual outreach to families of Foster Youth to coordinate services and will provide intervention programs for pupils that do not make expected progress.
- Based on district data, which shows evidence of academic growth on our local assessments, these services and actions are the most effective use of funds to support unduplicated pupils.

LCAP Year: 2018-19

Estimated Supplemental and Concentration Grant Funds

Percentage to Increase or Improve Services

\$174,324

3.31%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds.

The district has exceeded its requirement to increase or improve services for unduplicated pupils since the District is currently providing services above its target for Supplemental and Concentration Grant funding. However, the District continually monitors the services it provides and improves any deficiencies to the programs that serve its low-income, English learners, and Foster Youth population.

As described in the district’s Local Control Accountability Plan, the following specific services and actions are principally directed towards pupils within the unduplicated population:

- For low-income pupils who receive limited support at home, certificated and para-professional support staff will provide direct instruction to students, professional development, and consultations with classroom teachers. Additional intervention programs will be provided for students who do not make expected progress. (Goal 1, Action 2a)
- For English learners, support teachers and staff will provide direct instruction to students, professional development and consultations with classroom teachers. A bilingual assistant at each school site will provide outreach with families, translations and will network within community organizations. (Goal 3, Action 2) Additional intervention programs will be provided for students who do not make expected progress. (Goal 1, Action 2a)
- For foster youth, if we were to enroll any, the district will provide individual outreach to families of Foster Youth to coordinate services and will provide

intervention programs for pupils that do not make expected progress. (Goal 1, Action 2a)

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

LCAP Year: 2019-20

Estimated Supplemental and Concentration Grant Funds	Percentage to Increase or Improve Services
\$118,379	2.23

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

The district has exceeded its requirement to increase or improve services for unduplicated pupils since the District is currently providing services above its target for Supplemental and Concentration Grant funding. However, the District continually monitors the services it provides and improves any deficiencies to the programs that serve its low income, English learners, and Foster Youth population.

As described in the district's Local Control Accountability Plan, the following specific services and actions are principally directed towards pupils within the unduplicated population:

- For low income pupils who receive limited support at home, certificated and paraprofessional support staff will provide direct instruction to students, professional development, and consultations with classroom teachers. Additional intervention programs will be provided for students who do not make expected progress. (Goal 1, Action 2a)
- For English learners, support teachers and staff will provide direct instruction to students, professional development and consultations with

classroom teachers. A bilingual assistant at each school site will provide outreach with families, translations and will network within community organizations. (Goal 3, Action 2). Additional intervention programs will be provided for students who do not make expected progress. (Goal 1, Action 2a)

- The district does not have any foster youth, but if we did, the district would provide individual outreach to families of Foster Youth to coordinate services and will provide intervention programs for pupils that do not make expected progress, which we would include in Goal 1, Action 2a.

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



LCAP Federal Addendum System

Instructions, Strategy, and Alignment

meet the Local Educational Agency (LEA) Plan provisions of the Every Student Succeeds Act (ESSA).

Instructions

The LCAP Federal Addendum is meant to supplement the LCAP to ensure that eligible LEAs have the opportunity to

The LCAP Federal Addendum Template must be completed and submitted to the California Department of Education (CDE) to apply for ESSA funding. LEAs are encouraged to review the LCAP Federal Addendum annually with their LCAP, as ESSA funding should be considered in yearly strategic planning.

Each provision for each program must be addressed, unless the provision is not applicable to the LEA.

In addressing these provisions, LEAs must provide a narrative that addresses the provision **within the LCAP Federal Addendum Template.**

Under State Priority Alignment, state priority numbers are provided to demonstrate where an ESSA provision aligns with state priorities. This is meant to assist LEAs in determining where ESSA provisions may already be addressed in the LEA's LCAP, as it demonstrates the LEA's efforts to support the state priorities.

The LEA must address the Strategy and Alignment prompts provided below.

Please describe the LEA's plan for making the best use of federal ESEA resources in alignment with other federal, state, and local programs as described in the LEA's LCAP.

Strategy

Explain the LEA’s strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA’s LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA’s broader strategy reflected in the LCAP.

Provide response:

Title II, Part A federal funds for professional development are used to supplement and enhance local priorities funded with state funds, as reflected in the district’s LCAP Goal 1 Action 2c. All of the Title II, Part A federal funds are used to support this goal of providing professional development and support in California Standards, Critical Literacy and Math, and technology integration.

Save All and Continue

Alignment

Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

Provide response:

The district's Title II, Part A federal funding for professional development is supplemented by General Fund expenditures to provide a comprehensive professional development program to both certificated and classified employees. Title II, Part A is the only federal funding the district receives.

Save All and Continue



LCAP Federal Addendum System

Title II, Part A

Every Student Succeeds Act (ESSA) Provisions Not Addressed in the LCAP

For the majority of LEAs, the ESSA provisions identified on this page do not align with state priorities. **Each provision identified on this page must be addressed**, unless the provision is not applicable to the LEA. If the provision is not applicable to the LEA, respond with "N/A".

The CDE emphasizes that the LCAP Federal Addendum should not drive LCAP development. ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, CDE staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

To address these provisions, provide a narrative addressing each provision in the appropriate field below:

Professional Growth and Improvement

ESSA SECTION 2102(b)(2)(B)

Provide a description of the LEA's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

Address the ESSA provision:

As aligned with the district's LCAP Goal 1 Action 2c, the district provided professional development and support in California Standards, Critical Literacy and Math, and technology integration. A full-time teacher on special assignment was used to lead professional development and support in technology integration in all classrooms all year long. Administrators, certificated and classified staff received training in Critical Literacy and Critical Math using outside consultants. A Personalized Learning Team comprised of district administrators and teacher leaders representing all grade levels was established and met throughout the year culminating in district-wide professional development presentations on topics related to personalized learning.

Prioritizing Funding

ESSA SECTION 2102(b)(2)(C)

Provide a description of how the LEA will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under Section 1111(d) and have the highest percentage of children counted under Section 1124(c).

Address the ESSA provision:

All Title II, Part A funds were used on professional development activities for staff across both schools in the district.

Save All and Continue

Data and Ongoing Consultation to Support Continuous Improvement

ESSA SECTION 2102(b)(2)(D)

Provide a description of how the LEA will use data and ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under this part.

Address the ESSA provision:

Surveys given to staff about the effectiveness of professional development activities help guide the continuation and development of further learning opportunities. Surveys about district goals and priorities given to all stakeholders, including staff and parents, as well as student achievement and student engagement data inform the district's overall focus for professional development.

Save All and Continue

Title II, Part A Contact

Identify the applicable program contact and their contact information in the fields below. The identified program contact will be notified of details related to submission, review, and approval of this section via email.

Contact Name

Courtney Jasper

**Contact Phone
and Optional Extension**

760-632-5890

Optional Extension

Contact Email

courtney.jasper@cardiffschools.com

Questions: Local Agency Systems Support Office | LCAPAddendum@cde.ca.gov | 916-323-5233

Cardiff School District
Cardiff-By-The-Sea, California 92007

June 10, 2019

ITEM: ADOPT BUDGET FOR 2019-2020

BACKGROUND

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

CURRENT CONSIDERATIONS

Attached is the 2019-2020 budget for Cardiff School District. The report is also available for review by the public at the District Office. Provided for you at this time is the summary of the general fund budget for your review as well as the required state forms (SACS). Also included are cash flow analysis for 2019-2020 and the Multi Year Projections.

FINANCIAL IMPLICATIONS

Financial implications for the budget are included in the report.

RECOMMENDATION

The CBO will provide the Trustees with a brief overview of the 2019-2020 Budget and will be available for questions. Following the discussion of the report, it is recommended that the Board adopt the proposed budget for Cardiff School District for the 2019-2020 year as submitted.

Exhibit C

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: Cardiff School District

Date: June 03, 2019

Place: Cardiff Library

Date: June 06, 2019

Time: 05:00 PM

Adoption Date: June 10, 2019

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Courtney Jasper

Telephone: 760-632-5890 ext 162

Title: CBO

E-mail: courtney.jasper@cardiffschools.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 10, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

CARDIFF SCHOOL DISTRICT
BUDGET SUMMARY 2019-2020

			<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
BEGINNING BALANCE					
			\$2,240,468	\$168,095	\$2,408,563
REVENUES					
	Revenue Limit/LCFF Sources		\$9,116,014	\$35,347	\$9,151,361
	Federal Revenue		\$0	\$105,122	\$105,122
	State Revenue		\$121,809	\$489,724	\$611,533
	Local Revenue		\$247,067	\$264,847	\$511,914
	TOTAL REVENUES		\$9,484,890	\$895,040	\$10,379,930
EXPENDITURES					
	Certificated Salaries		\$4,187,317	\$555,763	\$4,743,080
	Classified Salaries		\$1,393,032	\$208,882	\$1,601,914
	STRS & PERS		\$949,570	\$551,466	\$1,501,036
	Other Labor Related Costs		\$785,675	\$97,541	\$883,216
	Books/Supplies		\$208,926	\$23,450	\$232,376
	Services		\$704,650	\$210,749	\$915,399
	Equipment		\$0	\$0	\$0
	Tuition - Special Ed Regional		\$0	\$167,500	\$167,500
	Debt Service (ipad lease A & B)		\$107,112	\$0	\$107,112
	TOTAL EXPENDITURES		\$8,336,282	\$1,815,351	\$10,151,633
EXCESS/DEFIENCY			\$1,148,608	(\$920,311)	\$228,297
Contributions	FUND 1300				(\$40,000)
	FUND 4000				(\$473,225)
NET EXCESS/DEFIENCY					(\$284,928)
ENDING BALANCE					\$2,123,635
	Restricted Monies				\$157,139
	Revolving Cash				\$1,500
NET ENDING BALANCE					\$1,964,996
	Reserves Percentage				20.92%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		8,646,025.00	34,257.00	8,680,282.00	9,116,014.00	35,347.00	9,151,361.00	5.4%
2) Federal Revenue	8100-8299		0.00	155,676.00	155,676.00	0.00	105,122.00	105,122.00	-32.5%
3) Other State Revenue	8300-8599		246,181.00	104,158.00	350,339.00	121,809.00	489,724.00	611,533.00	74.6%
4) Other Local Revenue	8600-8799		390,977.00	267,256.00	658,233.00	247,067.00	264,847.00	511,914.00	-22.2%
5) TOTAL, REVENUES			9,283,183.00	561,347.00	9,844,530.00	9,484,890.00	895,040.00	10,379,930.00	5.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		4,169,324.29	558,670.37	4,727,994.66	4,187,317.29	555,762.55	4,743,079.84	0.3%
2) Classified Salaries	2000-2999		1,395,108.89	232,926.99	1,628,035.88	1,393,032.33	208,881.77	1,601,914.10	-1.6%
3) Employee Benefits	3000-3999		1,556,513.14	212,903.61	1,769,416.75	1,735,245.46	649,007.15	2,384,252.61	34.7%
4) Books and Supplies	4000-4999		221,464.00	25,250.00	246,714.00	208,926.00	23,450.00	232,376.00	-5.8%
5) Services and Other Operating Expenditures	5000-5999		675,858.01	429,525.20	1,105,383.21	704,649.85	210,749.00	915,398.85	-17.2%
6) Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		107,620.32	170,000.00	277,620.32	107,112.19	167,500.00	274,612.19	-1.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,125,888.65	1,629,276.17	9,755,164.82	8,336,283.12	1,815,350.47	10,151,633.59	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,157,294.35	(1,067,929.17)	89,365.18	1,148,606.88	(920,310.47)	228,296.41	155.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		503,752.22	0.00	503,752.22	513,225.00	0.00	513,225.00	1.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(899,158.69)	899,158.69	0.00	(909,355.35)	909,355.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,402,910.91)	899,158.69	(503,752.22)	(1,422,580.35)	909,355.35	(513,225.00)	1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(245,616.56)	(168,770.48)	(414,387.04)	(273,973.47)	(10,955.12)	(284,928.59)	-31.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,486,084.31	336,865.25	2,822,949.56	2,240,467.75	168,094.77	2,408,562.52	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,486,084.31	336,865.25	2,822,949.56	2,240,467.75	168,094.77	2,408,562.52	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,486,084.31	336,865.25	2,822,949.56	2,240,467.75	168,094.77	2,408,562.52	-14.7%
2) Ending Balance, June 30 (E + F1e)			2,240,467.75	168,094.77	2,408,562.52	1,966,494.28	157,139.65	2,123,633.93	-11.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	168,094.78	168,094.78	0.00	157,139.66	157,139.66	-6.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,238,967.75	(0.01)	2,238,967.74	1,964,994.28	(0.01)	1,964,994.27	-12.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	395,376.00	0.00	395,376.00	383,586.00	0.00	383,586.00	-3.0%
Education Protection Account State Aid - Current Year		8012	140,244.00	0.00	140,244.00	132,950.00	0.00	132,950.00	-5.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	55,157.00	0.00	55,157.00	53,000.00	0.00	53,000.00	-3.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	7,814,888.00	0.00	7,814,888.00	8,298,003.00	0.00	8,298,003.00	6.2%
Unsecured Roll Taxes		8042	240,360.00	0.00	240,360.00	250,175.00	0.00	250,175.00	4.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	(1,700.00)	0.00	(1,700.00)	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,646,025.00	0.00	8,646,025.00	9,116,014.00	0.00	9,116,014.00	5.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	34,257.00	34,257.00	0.00	35,347.00	35,347.00	3.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,646,025.00	34,257.00	8,680,282.00	9,116,014.00	35,347.00	9,151,361.00	5.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	129,445.00	129,445.00	0.00	92,423.00	92,423.00	-28.6%
Special Education Discretionary Grants		8182	0.00	11,680.00	11,680.00	0.00	12,699.00	12,699.00	8.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		14,551.00	14,551.00		0.00	0.00	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	155,676.00	155,676.00	0.00	105,122.00	105,122.00	-32.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	143,691.00	0.00	143,691.00	21,432.00	0.00	21,432.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	100,842.00	35,395.00	136,237.00	100,377.00	35,232.00	135,609.00	-0.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,648.00	68,763.00	70,411.00	0.00	454,492.00	454,492.00	545.5%
TOTAL, OTHER STATE REVENUE			246,181.00	104,158.00	350,339.00	121,809.00	489,724.00	611,533.00	74.6%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	76,300.00	0.00	76,300.00	70,800.00	0.00	70,800.00	-7.2%
Interest		8660	19,000.00	0.00	19,000.00	27,000.00	0.00	27,000.00	42.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	275,677.00	1,200.00	276,877.00	149,267.00	0.00	149,267.00	-46.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		266,056.00	266,056.00		264,847.00	264,847.00	-0.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390,977.00	267,256.00	658,233.00	247,067.00	264,847.00	511,914.00	-22.2%
TOTAL, REVENUES			9,283,183.00	561,347.00	9,844,530.00	9,484,890.00	895,040.00	10,379,930.00	5.4%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,699,167.81	379,421.96	4,078,589.77	3,700,178.29	393,866.55	4,094,044.84	0.4%
Certificated Pupil Support Salaries		1200	0.00	179,248.41	179,248.41	0.00	161,896.00	161,896.00	-9.7%
Certificated Supervisors' and Administrators' Salaries		1300	470,156.48	0.00	470,156.48	487,139.00	0.00	487,139.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,169,324.29	558,670.37	4,727,994.66	4,187,317.29	555,762.55	4,743,079.84	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	376,180.11	232,926.99	609,107.10	355,147.01	208,881.77	564,028.78	-7.4%
Classified Support Salaries		2200	340,056.99	0.00	340,056.99	300,942.22	0.00	300,942.22	-11.5%
Classified Supervisors' and Administrators' Salaries		2300	128,793.00	0.00	128,793.00	133,658.00	0.00	133,658.00	3.8%
Clerical, Technical and Office Salaries		2400	448,545.55	0.00	448,545.55	503,640.74	0.00	503,640.74	12.3%
Other Classified Salaries		2900	101,533.24	0.00	101,533.24	99,644.36	0.00	99,644.36	-1.9%
TOTAL, CLASSIFIED SALARIES			1,395,108.89	232,926.99	1,628,035.88	1,393,032.33	208,881.77	1,601,914.10	-1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	679,536.48	82,768.67	762,305.15	706,411.53	493,357.95	1,199,769.48	57.4%
PERS		3201-3202	200,970.80	41,285.07	242,255.87	243,159.41	58,109.49	301,268.90	24.4%
OASDI/Medicare/Alternative		3301-3302	165,700.70	25,051.98	190,752.68	163,567.17	28,671.07	192,238.24	0.8%
Health and Welfare Benefits		3401-3402	399,383.70	49,362.40	448,746.10	513,657.40	53,556.80	567,214.20	26.4%
Unemployment Insurance		3501-3502	2,773.50	1,056.23	3,829.73	2,780.73	380.24	3,160.97	-17.5%
Workers' Compensation		3601-3602	108,147.96	13,379.26	121,527.22	105,669.22	14,931.60	120,600.82	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,556,513.14	212,903.61	1,769,416.75	1,735,245.46	649,007.15	2,384,252.61	34.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	35,570.00	0.00	35,570.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	185,894.00	25,250.00	211,144.00	208,926.00	23,450.00	232,376.00	10.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			221,464.00	25,250.00	246,714.00	208,926.00	23,450.00	232,376.00	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	162,400.00	0.00	162,400.00	189,576.00	0.00	189,576.00	16.7%
Travel and Conferences		5200	27,650.00	1,037.00	28,687.00	28,650.00	49.00	28,699.00	0.0%
Dues and Memberships		5300	13,000.00	0.00	13,000.00	13,900.00	0.00	13,900.00	6.9%
Insurance		5400 - 5450	43,508.00	0.00	43,508.00	45,291.00	0.00	45,291.00	4.1%
Operations and Housekeeping Services		5500	176,600.00	0.00	176,600.00	186,600.00	0.00	186,600.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,800.00	37,936.20	48,736.20	9,500.00	55,000.00	64,500.00	32.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,256.79)	0.00	(10,256.79)	(11,000.00)	0.00	(11,000.00)	7.2%
Professional/Consulting Services and Operating Expenditures		5800	232,356.80	390,552.00	622,908.80	225,332.85	155,700.00	381,032.85	-38.8%
Communications		5900	19,800.00	0.00	19,800.00	16,800.00	0.00	16,800.00	-15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			675,858.01	429,525.20	1,105,383.21	704,649.85	210,749.00	915,398.85	-17.2%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	170,000.00	170,000.00	0.00	167,500.00	167,500.00	-1.5%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,921.87	0.00	2,921.87	5,193.46	0.00	5,193.46	77.7%
Other Debt Service - Principal		7439	104,698.45	0.00	104,698.45	101,918.73	0.00	101,918.73	-2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,620.32	170,000.00	277,620.32	107,112.19	167,500.00	274,612.19	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,125,888.65	1,629,276.17	9,755,164.82	8,336,283.12	1,815,350.47	10,151,633.59	4.1%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	40,000.00	0.00	40,000.00	33.3%
Other Authorized Interfund Transfers Out		7619	473,752.22	0.00	473,752.22	473,225.00	0.00	473,225.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			503,752.22	0.00	503,752.22	513,225.00	0.00	513,225.00	1.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(899,158.69)	899,158.69	0.00	(909,355.35)	909,355.35	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(899,158.69)	899,158.69	0.00	(909,355.35)	909,355.35	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,402,910.91)	899,158.69	(503,752.22)	(1,422,580.35)	909,355.35	(513,225.00)	1.9%

**CARDIFF SCHOOL DISTRICT
MULTIYEAR PROJECTIONS**

		2019-2020	2020-2021	2021-2022
BEGINNING BALANCE		\$ 2,408,562	\$ 2,123,634	\$ 1,833,640
REVENUES	Revenue Limit/LCFF Sources	\$ 9,151,361	\$ 9,335,468	\$ 9,534,467
	Federal Revenue	\$ 105,122	\$ 105,000	\$ 105,000
	State Revenue	\$ 611,533	\$ 609,724	\$ 609,724
	Local Revenue	\$ 511,914	\$ 514,000	\$ 516,000
	TOTAL REVENUE	\$ 10,379,930	\$ 10,564,192	\$ 10,765,191
EXPENDITURES	Certificated Salaries	\$ 4,743,079	\$ 4,837,941	\$ 4,934,699
	Classified Salaries	\$ 1,601,914	\$ 1,633,952	\$ 1,666,629
	Employee Benefits	\$ 2,384,253	\$ 2,435,181	\$ 2,496,061
	Books/Supplies	\$ 232,376	\$ 233,000	\$ 234,000
	Services	\$ 915,399	\$ 919,000	\$ 921,000
	Equipment	\$ -	\$ -	\$ -
	Tuition - Special Ed Regional	\$ 167,500	\$ 168,000	\$ 170,000
	Debt Service - Apple Lease A & B	\$ 107,112	\$ 107,112	\$ 56,208
	TOTAL EXPENDITURES	\$ 10,151,633	\$ 10,334,186	\$ 10,478,597
EXCESS/DEFIENCY		\$ 228,297	\$ 230,006	\$ 286,594
Contributions	FUND 1300	\$ (40,000)	\$ (46,000)	\$ (40,000)
	FUND 4000	\$ (473,225)	\$ (474,000)	\$ (480,000)
NET EXCESS/DEFIENCY		\$ (284,928)	\$ (289,994)	\$ (233,406)
ENDING BALANCE		\$ 2,123,634	\$ 1,833,640	\$ 1,600,234
RESERVES				
	Restricted Monies	\$ 157,139	\$ 103,042	\$ 19,217
	Revolving Cash	\$ 1,500	\$ 1,500	\$ 1,500
NET ENDING BALANCE		\$ 1,964,995	\$ 1,729,098	\$ 1,579,517
	<i>Reserve Percentage</i>	<i>20.92%</i>	<i>17.74%</i>	<i>15.27%</i>
	<i>Property Tax Assumption</i>	<i>3.75%</i>	<i>2.00%</i>	<i>2.00%</i>

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,151,361.00	2.01%	9,335,468.00	2.13%	9,534,467.00
2. Federal Revenues	8100-8299	105,122.00	-0.12%	105,000.00	0.00%	105,000.00
3. Other State Revenues	8300-8599	611,533.00	-0.30%	609,724.00	0.00%	609,724.00
4. Other Local Revenues	8600-8799	511,914.00	0.41%	514,000.00	0.39%	516,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,379,930.00	1.78%	10,564,192.00	1.90%	10,765,191.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,743,079.84		4,837,940.84
b. Step & Column Adjustment				94,861.00		96,758.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,743,079.84	2.00%	4,837,940.84	2.00%	4,934,698.84
2. Classified Salaries						
a. Base Salaries				1,601,914.10		1,633,951.10
b. Step & Column Adjustment				32,037.00		32,678.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,601,914.10	2.00%	1,633,951.10	2.00%	1,666,629.10
3. Employee Benefits	3000-3999	2,384,252.61	2.14%	2,435,181.00	2.50%	2,496,059.00
4. Books and Supplies	4000-4999	232,376.00	0.27%	233,000.00	0.43%	234,000.00
5. Services and Other Operating Expenditures	5000-5999	915,398.85	0.39%	919,000.00	0.22%	921,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	274,612.19	0.18%	275,112.00	-17.78%	226,208.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	513,225.00	1.32%	520,000.00	0.00%	520,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,664,858.59	1.78%	10,854,184.94	1.33%	10,998,594.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(284,928.59)		(289,992.94)		(233,403.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,408,562.52		2,123,633.93		1,833,640.99
2. Ending Fund Balance (Sum lines C and D1)		2,123,633.93		1,833,640.99		1,600,237.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,500.00		1,500.00		1,500.00
b. Restricted	9740	157,139.66		103,042.33		19,217.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,964,994.27		1,729,098.66		1,579,520.04
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,123,633.93		1,833,640.99		1,600,237.05

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,964,994.28		1,730,598.66		1,581,020.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.01)		(1,500.00)		(1,500.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,964,994.27		1,729,098.66		1,579,520.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.42%		15.93%		14.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		623.22		640.77		641.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,664,858.59		10,854,184.94		10,998,594.94
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,664,858.59		10,854,184.94		10,998,594.94
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		426,594.34		434,167.40		439,943.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		426,594.34		434,167.40		439,943.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

District: Cardiff School District
CDS #: 37-68007

Adopted Budget
2019-20 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2019-20 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$2,123,633.93	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$2,123,633.93	
District Standard Reserve Level		4%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$426,594.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$1,697,039.93	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2019-20 Budget	Description of Need
1	General Fund		Approved Budget Assumptions 20%-25% reserves being a basic aid district
Total of Substantiated Needs		\$1,697,039.93	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 06, 2019

For additional information on this certification, please contact:

Name: Courtney Jasper

Title: CBO

Telephone: 760-632-5890 ext 162

E-mail: courtney.jasper@cardiffschools.com

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	643.67	643.67	643.67	623.22	623.22	623.22
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	643.67	643.67	643.67	623.22	623.22	623.22
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	643.67	643.67	643.67	623.22	623.22	623.22
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,727,994.66	301	0.00	303	4,727,994.66	305	88,276.21		307	4,639,718.45	309
2000 - Classified Salaries	1,628,035.88	311	0.00	313	1,628,035.88	315	0.00		317	1,628,035.88	319
3000 - Employee Benefits	1,769,416.75	321	0.00	323	1,769,416.75	325	12,376.06		327	1,757,040.69	329
4000 - Books, Supplies Equip Replace. (6500)	246,714.00	331	0.00	333	246,714.00	335	0.00		337	246,714.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,105,383.21	341	0.00	343	1,105,383.21	345	388,789.00		347	716,594.21	349
TOTAL					9,477,544.50	365	TOTAL			8,988,103.23	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	4,078,589.77		375
2. Salaries of Instructional Aides Per EC 41011.	2100	609,107.10		380
3. STRS.	3101 & 3102	663,502.34		382
4. PERS.	3201 & 3202	92,654.03		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	110,038.58		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	341,955.70		385
7. Unemployment Insurance.	3501 & 3502	3,058.07		390
8. Workers' Compensation Insurance.	3601 & 3602	91,404.74		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		5,990,310.33		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		5,990,310.33		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		66.65%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,988,103.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,743,079.84	301	0.00	303	4,743,079.84	305	43,436.00		307	4,699,643.84	309
2000 - Classified Salaries	1,601,914.10	311	0.00	313	1,601,914.10	315	0.00		317	1,601,914.10	319
3000 - Employee Benefits	2,384,252.61	321	0.00	323	2,384,252.61	325	7,126.33		327	2,377,126.28	329
4000 - Books, Supplies Equip Replace. (6500)	232,376.00	331	0.00	333	232,376.00	335	0.00		337	232,376.00	339
5000 - Services. . . & 7300 - Indirect Costs	915,398.85	341	0.00	343	915,398.85	345	189,576.00		347	725,822.85	349
TOTAL					9,877,021.40	365	TOTAL			9,636,883.07	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		66.56%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.56%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	9,636,883.07
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,381,730.00	2,099,308.00	1,546,298.00	880,469.00	298,472.00	(112,122.00)	1,713,110.00	2,708,988.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		59,689.00	59,689.00	94,976.00	59,689.00		35,287.00	23,876.00	27,059.00
Property Taxes	8020-8079		28,569.00	162,438.00	25,304.00	112,645.00	319,161.00	2,618,593.00	1,774,317.00	204,067.00
Miscellaneous Funds	8080-8099								9,429.00	
Federal Revenue	8100-8299				3,622.00			3,622.00		
Other State Revenue	8300-8599		3,634.00		6,031.00	42,734.00	47,179.00		59,373.00	
Other Local Revenue	8600-8799		26,992.00	21,437.00	56,042.00	120,000.00	50,000.00	23,178.00	60,533.00	33,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			118,884.00	243,564.00	185,975.00	335,068.00	416,340.00	2,680,680.00	1,927,528.00	264,126.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		65,245.00	411,480.00	425,000.00	430,000.00	423,000.00	429,000.00	423,000.00	423,000.00
Classified Salaries	2000-2999		60,586.00	78,447.00	160,337.00	156,801.00	141,357.00	150,406.00	130,000.00	131,000.00
Employee Benefits	3000-3999		92,000.00	191,000.00	188,000.00	192,000.00	195,000.00	198,000.00	215,000.00	196,000.00
Books and Supplies	4000-4999		15,946.00	62,647.00	22,467.00	20,259.00	14,289.00	11,110.00	16,547.00	16,000.00
Services	5000-5999		46,000.00	53,000.00	56,000.00	118,005.00	53,288.00	66,932.00	66,157.00	67,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		112,720.00						80,946.00	
Interfund Transfers Out	7600-7629		8,809.00							
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			401,306.00	796,574.00	851,804.00	917,065.00	826,934.00	855,448.00	931,650.00	833,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	198,851.00								
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		198,851.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	279,362.00								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		279,362.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(80,511.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(282,422.00)	(553,010.00)	(665,829.00)	(581,997.00)	(410,594.00)	1,825,232.00	995,878.00	(568,874.00)
F. ENDING CASH (A + E)			2,099,308.00	1,546,298.00	880,469.00	298,472.00	(112,122.00)	1,713,110.00	2,708,988.00	2,140,114.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,140,114.00	1,422,535.00	3,557,323.00	2,887,982.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	39,807.00	27,059.00	27,059.00	62,346.00			516,536.00	516,536.00
Property Taxes	8020-8079		2,985,317.00	165,000.00	204,067.00			8,599,478.00	8,599,478.00
Miscellaneous Funds	8080-8099		9,250.00		16,609.00			35,288.00	35,347.00
Federal Revenue	8100-8299	76,000.00			3,622.00	18,256.00		105,122.00	105,122.00
Other State Revenue	8300-8599	7,985.00		21,924.00	422,673.00			611,533.00	611,533.00
Other Local Revenue	8600-8799	37,751.00	18,940.00	20,041.00	44,000.00			511,914.00	511,914.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		161,543.00	3,040,566.00	234,024.00	753,317.00	18,256.00	0.00	10,379,871.00	10,379,930.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	427,000.00	428,000.00	429,000.00	429,354.00			4,743,079.00	4,743,079.84
Classified Salaries	2000-2999	145,000.00	149,000.00	147,000.00	151,970.00			1,601,904.00	1,601,914.10
Employee Benefits	3000-3999	225,678.00	213,000.00	235,467.00	243,114.00			2,384,259.00	2,384,252.61
Books and Supplies	4000-4999	13,555.00	13,778.00	12,855.00	12,877.00			232,330.00	232,376.00
Services	5000-5999	67,889.00	102,000.00	79,043.00	140,090.00			915,404.00	915,398.85
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				80,946.00			274,612.00	274,612.19
Interfund Transfers Out	7600-7629				504,400.00			513,209.00	513,225.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		879,122.00	905,778.00	903,365.00	1,562,751.00	0.00	0.00	10,664,797.00	10,664,858.59
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(717,579.00)	2,134,788.00	(669,341.00)	(809,434.00)	18,256.00	0.00	(284,926.00)	(284,928.59)
F. ENDING CASH (A + E)		1,422,535.00	3,557,323.00	2,887,982.00	2,078,548.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,096,804.00	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	7,000.00	180.0%
5) TOTAL, REVENUES			2,500.00	7,000.00	180.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	250,000.00	233.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,000.00	250,000.00	233.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,500.00)	(243,000.00)	235.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	473,752.22	473,225.00	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			473,752.22	473,225.00	-0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,252.22	230,225.00	-42.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,561.25	1,097,813.47	57.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,561.25	1,097,813.47	57.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,561.25	1,097,813.47	57.6%
2) Ending Balance, June 30 (E + F1e)			1,097,813.47	1,328,038.47	21.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,097,813.47	1,328,038.47	21.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	7,000.00	180.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	7,000.00	180.0%
TOTAL, REVENUES			2,500.00	7,000.00	180.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	250,000.00	233.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	250,000.00	233.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,000.00	250,000.00	233.3%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	473,752.22	473,225.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			473,752.22	473,225.00	-0.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			473,752.22	473,225.00	-0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,000.00	46,000.00	-6.1%
3) Other State Revenue		8300-8599	2,600.00	2,500.00	-3.8%
4) Other Local Revenue		8600-8799	110,000.00	85,050.00	-22.7%
5) TOTAL, REVENUES			161,600.00	133,550.00	-17.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,302.80	85,412.84	-9.4%
3) Employee Benefits		3000-3999	19,898.42	20,279.63	1.9%
4) Books and Supplies		4000-4999	68,000.00	54,500.00	-19.9%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			183,201.22	161,192.47	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,601.22)	(27,642.47)	28.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	40,000.00	33.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	40,000.00	33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,398.78	12,357.53	47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,283.82	9,682.60	654.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,283.82	9,682.60	654.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,283.82	9,682.60	654.2%
2) Ending Balance, June 30 (E + F1e)			9,682.60	22,040.13	127.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,682.60	22,040.13	127.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	49,000.00	46,000.00	-6.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,000.00	46,000.00	-6.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,600.00	2,500.00	-3.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,600.00	2,500.00	-3.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	110,000.00	85,000.00	-22.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	50.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	85,050.00	-22.7%
TOTAL, REVENUES			161,600.00	133,550.00	-17.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	94,302.80	85,412.84	-9.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			94,302.80	85,412.84	-9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,798.21	11,054.36	2.4%
OASDI/Medicare/Alternative		3301-3302	7,214.16	6,534.09	-9.4%
Health and Welfare Benefits		3401-3402	0.00	1,000.00	New
Unemployment Insurance		3501-3502	47.15	42.71	-9.4%
Workers' Compensation		3601-3602	1,838.90	1,648.47	-10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,898.42	20,279.63	1.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	4,500.00	-10.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	63,000.00	50,000.00	-20.6%
TOTAL, BOOKS AND SUPPLIES			68,000.00	54,500.00	-19.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	1,000.00	100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			183,201.22	161,192.47	-12.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	30,000.00	40,000.00	33.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	40,000.00	33.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	40,000.00	33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	220,000.00	100.0%
5) TOTAL, REVENUES			110,000.00	220,000.00	100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	750,000.00	11,000,000.00	1366.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,000.00	11,000,000.00	1366.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(640,000.00)	(10,780,000.00)	1584.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,360,000.00	(10,780,000.00)	-246.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,342,820.12	20,702,820.12	55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,342,820.12	20,702,820.12	55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,342,820.12	20,702,820.12	55.2%
2) Ending Balance, June 30 (E + F1e)			20,702,820.12	9,922,820.12	-52.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,334,391.20	9,334,391.20	-54.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	368,428.92	588,428.92	59.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,000.00	220,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	220,000.00	100.0%
TOTAL, REVENUES			110,000.00	220,000.00	100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	750,000.00	11,000,000.00	1366.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			750,000.00	11,000,000.00	1366.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			750,000.00	11,000,000.00	1366.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	8,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			8,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,000,000.00	0.00	-100.0%

Cardiff School District
Cardiff-By-The-Sea, California 92007

June 10, 2019

ITEM: **APPROVE AMENDMENT TO THE CONTRACT AGREEMENT
BETWEEN CARDIFF SCHOOL DISTRICT AND McCARTHY
BUILDING COMPANIES**

BACKGROUND

In November 2016, the community of Cardiff passed Measure GG, a \$22 million bond for the improvement to Cardiff and Ada Harris School facilities. District staff have begun the implementation phase for Measure GG which necessitates engaging the services of various contractors to provide design, construction and/or other consulting services to the District.

CURRENT CONSIDERATION

McCarthy Building Companies has provided a Guaranteed Maximum Price (GMP) for the proposed project at Cardiff School. This GMP is based on the scope of work shown in the DSA Increment 1 and Increment 2 drawings prepared by Studio E Architects. This GMP is for all work related to the demolition of existing buildings and the construction of new buildings inclusive of all site work and utilities.

FINANCIAL IMPLICATIONS

The amount to be paid to McCarthy Building Companies is an adjustment to the GMP "Estimated GMP" of \$20,000,000 identified in the original Construction Services Agreement dated September 14, 2017. The final GMP is based on DSA Increment 1 and Increment 2 drawings in the amount of \$20,768,892. This shall be paid out of Fund 21 and Fund 40.

RECOMMENDATION

It is respectfully recommended that the Board approve the amendment to the contract between Cardiff School District and McCarthy Building Companies.

Exhibit D(1)

**CARDIFF ELEMENTARY SCHOOL MODERNIZATION AND RECONSTRUCTION
GUARANTEED MAXIMUM PRICE SUMMARY**



6/5/2019

Scope of Work as Identified in Increment 1 and Increment 2 Drawings and Specifications dated April 10th, 2019 and Addenda A Documents dated May 17th, 2019 Including:

Demolition of Existing Classroom and Multipurpose Buildings
New Construction of Buildings A, B, C, D, F, H, J, and L
Modernization of Buildings E and M
New Site Construction and Improvements including Landscaping and Utilities
Coordination of Removal, Storage and Reinstall of Existing FF&E

Net Costs of all Construction (inclusive of Cost Alternates)	\$17,510,378
Sub Bonds/CDI	\$196,676
Subtotal	\$17,707,055
Contracting Contingency	\$354,141
General Conditions	\$1,539,707
Subtotal	\$19,600,903
Liability Insurance	\$180,689
Builders Risk	\$208,466
McCarthy Bond	\$155,767
Subtotal	\$20,145,825
Fee	\$623,067
TOTAL GMP	\$20,768,892

Exhibit D(2)

Cardiff School District
Cardiff-By-The-Sea, California 92007

June 10, 2019

ITEM: **APPROVE CONTRACT AGREEMENT BETWEEN CARDIFF
SCHOOL DISTRICT AND TWINING CONSULTING, INC**

BACKGROUND

In November 2016, the community of Cardiff passed Measure GG, a \$22 million bond for the improvement to Cardiff and Ada Harris School facilities. District staff have begun the implementation phase for Measure GG which necessitates engaging the services of various contractors to provide design, construction and/or other consulting services to the District.

CURRENT CONSIDERATION

Twining Consulting, Inc. will provide Geotechnical Engineering Services, Special Inspections and Materials Testing Services in compliance with the requirements of the Division of the State Architect (DSA) during the construction of the district's Measure GG projects.

FINANCIAL IMPLICATIONS

The amount to be paid to Twining Consulting, Inc. is a proposed amount of \$183,990. This is a Time & Materials contract based on fixed hourly rates that will be charged when services are required. This shall be paid out of Fund 21.

RECOMMENDATION

It is respectfully recommended that the Board approve the Contract Agreement between Cardiff School District and Twining Consulting, Inc.

Exhibit E

Cardiff School District
Cardiff-By-The-Sea, California 92007

June 10, 2019

ITEM: **APPROVE CONTRACT AGREEMENT BETWEEN CARDIFF
SCHOOL DISTRICT AND BLUE COAST CONSULTING, LLC**

BACKGROUND

In November 2016, the community of Cardiff passed Measure GG, a \$22 million bond for the improvement to Cardiff and Ada Harris School facilities. District staff have begun the implementation phase for Measure GG which necessitates engaging the services of various contractors to provide design, construction and/or other consulting services to the District.

CURRENT CONSIDERATION

Blue Coast Consulting, LLC will provide DSA Inspection Services in compliance with the requirements of the Division of the State Architect (DSA) during the construction of the district's Measure GG projects.

FINANCIAL IMPLICATIONS

The amount to be paid to Blue Coast Consulting, LLC is a "Not to Exceed" amount of \$346,920. This is a Time & Materials contract based on fixed hourly rates that will be charged when services are required. The period of time for these services shall commence on or around June 24, 2019 and end on or around May 31, 2021. This shall be paid out of Fund 21.

RECOMMENDATION

It is respectfully recommended that the Board approve the Contract Agreement between Cardiff School District and Blue Coast Consulting, LLC

Exhibit F

CARDIFF SCHOOL DISTRICT
RESOLUTION REGARDING THE ELIMINATION OF
CLASSIFIED POSITION:
CORRESPONDING LAYOFF OF CLASSIFIED EMPLOYEE
RESOLUTION NO. 18-19-13

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

WHEREAS the Board of Trustees of the Cardiff School District has determined in evaluating anticipated income and expenditures for the 2019–2020 and 2020–2021 school year(s) that the best interests of this school district would be served by the elimination of services being provided in a certain classified position, and based upon such elimination of services, the classified employee will be subject to layoff for lack of work and/or lack of funds within the meaning of Education Code section 45308;

WHEREAS the elimination of classified services referred to herein is as follows:

POSITION

ELIMINATION

Part-time Custodian I

[/] position of 4.75 hours per week/12 months per year

NOW THEREFORE, IT IS RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES AS FOLLOWS:

1. The above recitals are true and correct;
2. The services being performed in the classified position set forth hereinabove shall be eliminated and as a result of said action, the classified employee shall be laid off due to lack of work and/or lack of funds;
3. Said elimination of a classified position shall become effective sixty (60) days after the affected classified employee receives written notice of layoff;
4. The Superintendent or her designee is directed to give at least sixty (60) days prior written notice of layoff to the affected classified employee (considering displacement or “bumping” rights) as required by the Education Code where applicable.

IN WITNESS of the adoption of the foregoing Resolution, we the trustees present and voting thereon have set our hands this 10th day of June, 2019 at Cardiff, County of San Diego, California.

Exhibit G

**BOARD OF TRUSTEES OF THE
CARDIFF SCHOOL DISTRICT**

Approval:

Dissenting:

Abstaining:

Absent:

I, David Ross, Clerk of the Board of Trustees of Cardiff School District of San Diego County, California, do hereby certify that the foregoing is a full, true, and correct copy of a Resolution duly adopted by said Board at a public meeting thereof, at the place and by the vote above stated, which Resolution is on file and of record in the office of said Board.

Date: June 10, 2019

David Ross
Clerk