

**Policy 3460: Financial Reports And Accountability**

**Status:** DRAFT

**Original Adopted Date:** 11/27/2012 | **Last Revised Date:** 04/25/2023 | **Last Reviewed Date:** 04/25/2023

The Board of Education is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or **as directed by** the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

**If the district is facing fiscal insolvency, the Board may consider applying to the state for an emergency apportionment that exceeds 200 percent of the district's recommended reserve. Before applying for such emergency apportionment, the Board shall discuss, at a regular or special meeting, the need for an emergency apportionment and receive testimony regarding the apportionment from parents/guardians, the exclusive representatives of employees of the district, and other members of the community. (Education Code 41326)**

**Unaudited Actual Receipts and Expenditures**

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

**Gann Appropriations Limit Resolution**

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

**Interim Reports/Certification of Ability to Meet Fiscal Obligations**

Each fiscal year, the Superintendent or designee shall submit two interim reports to the Board. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year

and two subsequent fiscal years

2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

### **Audit Report**

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit or whose audit partner responsible for reviewing the audit has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

### **Audit Committee**

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
4. Participate with the independent auditor in presenting the audit report to the Board
5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
6. Provide input on the effectiveness of the independent auditor
7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

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**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

#### State References

#### Description

2 CCR 1859.104	Leroy F. Greene School Facilities Program; reporting requirements - <a href="https://simbli.eboardsolutions.com/SU/tR4Nz9gBf6HslshNNplus3lquQwQ==">https://simbli.eboardsolutions.com/SU/tR4Nz9gBf6HslshNNplus3lquQwQ==</a>
5 CCR 15060	Standardized account code structure
5 CCR 15070	Submission of reports using standardized account code structure
5 CCR 15440-15451	Criteria and standards for school district budgets
5 CCR 15453-15464	Criteria and standards for school district interim reports
5 CCR 19810-19826.1	Audits
Ed. Code 1240	County superintendent of schools; duties - <a href="https://simbli.eboardsolutions.com/SU/zxiNbLNKXQ1Z3w2H1beZIA==">https://simbli.eboardsolutions.com/SU/zxiNbLNKXQ1Z3w2H1beZIA==</a>
Ed. Code 14500-14508	Financial and compliance audits - <a href="https://simbli.eboardsolutions.com/SU/ExILRgXIGIFUpluskbtjAagJg==">https://simbli.eboardsolutions.com/SU/ExILRgXIGIFUpluskbtjAagJg==</a>
Ed. Code 17070.10-17079.30	Leroy F. Greene School Facilities Act - <a href="https://simbli.eboardsolutions.com/SU/fu4PsUtUAb4qYYOY9breHg==">https://simbli.eboardsolutions.com/SU/fu4PsUtUAb4qYYOY9breHg==</a>
Ed. Code 17150-17150.1	Public disclosure of non-voter-approved debt - <a href="https://simbli.eboardsolutions.com/SU/nuHTCc4wlq8BirS8egAI9w==">https://simbli.eboardsolutions.com/SU/nuHTCc4wlq8BirS8egAI9w==</a>
Ed. Code 17170-17199.6	California School Finance Authority - <a href="https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g==">https://simbli.eboardsolutions.com/SU/pjzTbdonCFPeq45e9kk37g==</a>
Ed. Code 33127	Standards and criteria for local budgets and expenditures - <a href="https://simbli.eboardsolutions.com/SU/SSdOjwErCwuHepXm11cupg==">https://simbli.eboardsolutions.com/SU/SSdOjwErCwuHepXm11cupg==</a>
Ed. Code 33128	Standards and criteria; inclusions - <a href="https://simbli.eboardsolutions.com/SU/3184h0BVhxAfBUxIDmH2Q==">https://simbli.eboardsolutions.com/SU/3184h0BVhxAfBUxIDmH2Q==</a>
Ed. Code 33129	Standards and criteria; use by local agencies - <a href="https://simbli.eboardsolutions.com/SU/L1ncSJU5rgNwpJLaNWb1fQ==">https://simbli.eboardsolutions.com/SU/L1ncSJU5rgNwpJLaNWb1fQ==</a>

Ed. Code 35035	Powers and duties of the superintendent; transfer authority - <a href="https://simbli.eboardsolutions.com/SU/U8vklOrjlenvguXkYb3glg==">https://simbli.eboardsolutions.com/SU/U8vklOrjlenvguXkYb3glg==</a>
Ed. Code 41010-41024	Accounting system and audits - <a href="https://simbli.eboardsolutions.com/SU/iySoWvuYwi7FVxfDFGU9KA==">https://simbli.eboardsolutions.com/SU/iySoWvuYwi7FVxfDFGU9KA==</a>
Ed. Code 41320-41322	Emergency apportionments - <a href="https://simbli.eboardsolutions.com/SU/X9fslshC2BSMPq4PWQ0hV74NQ==">https://simbli.eboardsolutions.com/SU/X9fslshC2BSMPq4PWQ0hV74NQ==</a>
Ed. Code 41325-41329	Conditions on emergency apportionments - <a href="https://simbli.eboardsolutions.com/SU/Hzk0ani2VSo3Py20VJUrfQ==">https://simbli.eboardsolutions.com/SU/Hzk0ani2VSo3Py20VJUrfQ==</a>
Ed. Code 41344	Repayment of apportionment significant audit exceptions - <a href="https://simbli.eboardsolutions.com/SU/od7pYfTq8FLslshw404NBw18w==">https://simbli.eboardsolutions.com/SU/od7pYfTq8FLslshw404NBw18w==</a>
Ed. Code 41344.1	Appeals of audit findings - <a href="https://simbli.eboardsolutions.com/SU/MTD5yplus58zWpeFwiKgh3rQ==">https://simbli.eboardsolutions.com/SU/MTD5yplus58zWpeFwiKgh3rQ==</a>
Ed. Code 41455	Examination of financial problems of local districts - <a href="https://simbli.eboardsolutions.com/SU/ZaTozp4K1ri3OfqKB0z2kA==">https://simbli.eboardsolutions.com/SU/ZaTozp4K1ri3OfqKB0z2kA==</a>
Ed. Code 42100-42105	Requirement to prepare and file annual statement
Ed. Code 42122-42129	Budget requirements - <a href="https://simbli.eboardsolutions.com/SU/UslshplusgtcbaNzajbYDPIR1sGQ==">https://simbli.eboardsolutions.com/SU/UslshplusgtcbaNzajbYDPIR1sGQ==</a>
Ed. Code 42130-42134	Financial reports and certifications - <a href="https://simbli.eboardsolutions.com/SU/gislshrA3TTePb0MdGcbplussShQ==">https://simbli.eboardsolutions.com/SU/gislshrA3TTePb0MdGcbplussShQ==</a>
Ed. Code 42140-42142	Public disclosure of fiscal obligations - <a href="https://simbli.eboardsolutions.com/SU/VOJN7yFnzAJ8mXfiBI2tQ==">https://simbli.eboardsolutions.com/SU/VOJN7yFnzAJ8mXfiBI2tQ==</a>
Ed. Code 42637	County superintendent review of district's financial and budgetary conditions - <a href="https://simbli.eboardsolutions.com/SU/b2B8xnOz9UZ2OwaslshF5TSMA==">https://simbli.eboardsolutions.com/SU/b2B8xnOz9UZ2OwaslshF5TSMA==</a>
Ed. Code 42652	Revocation or suspension of warrant authority - <a href="https://simbli.eboardsolutions.com/SU/ixMxyvMvg3hlvL8uD1hxxQ==">https://simbli.eboardsolutions.com/SU/ixMxyvMvg3hlvL8uD1hxxQ==</a>
Ed. Code 48300-48316	Student attendance alternatives; school district of choice program - <a href="https://simbli.eboardsolutions.com/SU/8mggUppWu6f117Bg4H4yfg==">https://simbli.eboardsolutions.com/SU/8mggUppWu6f117Bg4H4yfg==</a>
Ed. Code 52060-52077	Local control and accountability plan - <a href="https://simbli.eboardsolutions.com/SU/kjlplusPzLslshlt7rP0BfXZYJuQ==">https://simbli.eboardsolutions.com/SU/kjlplusPzLslshlt7rP0BfXZYJuQ==</a>
Gov. Code 16429.1	Local agency investment fund - <a href="https://simbli.eboardsolutions.com/SU/stLTNmCn6WKprlwxXzqCw==">https://simbli.eboardsolutions.com/SU/stLTNmCn6WKprlwxXzqCw==</a>
Gov. Code 3540.2	Meeting and negotiating in public educational employment - <a href="https://simbli.eboardsolutions.com/SU/opluspuGIAutoQsWU1hajyX3Q==">https://simbli.eboardsolutions.com/SU/opluspuGIAutoQsWU1hajyX3Q==</a>
Gov. Code 53646	Treasurer reports and statements of investment policy - <a href="https://simbli.eboardsolutions.com/SU/imlChzDbEYS3liu1qoFBJA==">https://simbli.eboardsolutions.com/SU/imlChzDbEYS3liu1qoFBJA==</a>
Gov. Code 7900-7914	Appropriations limit - <a href="https://simbli.eboardsolutions.com/SU/rt85h8RJO7GYs020lnFLZw==">https://simbli.eboardsolutions.com/SU/rt85h8RJO7GYs020lnFLZw==</a>

### **Federal References**

2 CFR 200.0-200.521  
31 USC 7501-7507

### **Description**

Federal uniform grant guidance  
Single audits of federal program funds

### **Management Resources References**

California Department of Education  
Communication  
  
California Department of Education  
Communication  
  
Education Audit Appeals Panel Publication

### **Description**

New Financial Reporting Requirements for Postemployment Benefits Other than Pensions, February 26, 2007  
  
Audit Resolution Process: Repayment Plans, December 8, 2000  
  
Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting

Fiscal Crisis & Management Assistance Team Pub.	Indicators of Risk or Potential Insolvency For K-12 Local Education Agencies
Fiscal Crisis & Management Assistance Team Pub.	Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related Legislation, September 2021
Governmental Accounting Standards Board Statement	Statement 87, Leases, June 2017
Governmental Accounting Standards Board Statement	Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999
Governmental Accounting Standards Board Statement	Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009
Governmental Accounting Standards Board Statement	Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015
Office of Attorney General Publication	Guidance Regarding Laws Governing School Closures and Best Practices for Implementation in California, April 2023
U.S. Gov. Accountability Office & PCIE Publication	Government Auditing Standards, 2011
U.S. Gov. Accountability Office & PCIE Publication	Financial Audit Manual, revised 2008
Website	CSBA District and County Office of Education Legal Services - <a href="https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==">https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==</a>
Website	Governmental Accounting Standards Board - <a href="https://simbli.eboardsolutions.com/SU/fOzyLiplusQlvf5bsIshbBggjhog==">https://simbli.eboardsolutions.com/SU/fOzyLiplusQlvf5bsIshbBggjhog==</a>
Website	California State Controller - <a href="https://simbli.eboardsolutions.com/SU/GDLauCiDfI4Ms1eIPGARvA==">https://simbli.eboardsolutions.com/SU/GDLauCiDfI4Ms1eIPGARvA==</a>
Website	U.S. Government Accountability Office - <a href="https://simbli.eboardsolutions.com/SU/HvuRwrdop7OnnXIYFVN3Mw==">https://simbli.eboardsolutions.com/SU/HvuRwrdop7OnnXIYFVN3Mw==</a>
Website	California Department of Education, Finance and Grants - <a href="https://simbli.eboardsolutions.com/SU/gCBsIshNI2CDJZqs24TpVv3gw==">https://simbli.eboardsolutions.com/SU/gCBsIshNI2CDJZqs24TpVv3gw==</a>
Website	Education Audit Appeals Panel - <a href="https://simbli.eboardsolutions.com/SU/6VovW08Qz3ek2v0oFNslshtMg==">https://simbli.eboardsolutions.com/SU/6VovW08Qz3ek2v0oFNslshtMg==</a>
Website	California County Superintendents - <a href="https://simbli.eboardsolutions.com/SU/Wyr1WplusZPL9SDth52IMoLrg==">https://simbli.eboardsolutions.com/SU/Wyr1WplusZPL9SDth52IMoLrg==</a>
Website	Office of Management and Budget - <a href="https://simbli.eboardsolutions.com/SU/yMG7KarnCsIshuDeihOx8ZiA==">https://simbli.eboardsolutions.com/SU/yMG7KarnCsIshuDeihOx8ZiA==</a>
Website	School Services of California, Inc. - <a href="https://simbli.eboardsolutions.com/SU/nzOINPGdkIshZR9e7VNUDXg==">https://simbli.eboardsolutions.com/SU/nzOINPGdkIshZR9e7VNUDXg==</a>
Website	Fiscal Crisis and Management Assistance Team - <a href="https://simbli.eboardsolutions.com/SU/1KDBnxplus9GCiDTyFvbLOOxQ==">https://simbli.eboardsolutions.com/SU/1KDBnxplus9GCiDTyFvbLOOxQ==</a>
Website	CSBA - <a href="https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==">https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==</a>
Website	California Association of School Business Officials - <a href="https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTIb0g==">https://simbli.eboardsolutions.com/SU/vplusVmEFNjoJhGgV6PRTIb0g==</a>

## Cross References

## Description

0460	Local Control And Accountability Plan - <a href="https://simbli.eboardsolutions.com/SU/GFehexM710iNOSlgGCECFa==">https://simbli.eboardsolutions.com/SU/GFehexM710iNOSlgGCECFa==</a>
0460	Local Control And Accountability Plan - <a href="https://simbli.eboardsolutions.com/SU/HYyNz19R96ffslshgbgYsE3mQ==">https://simbli.eboardsolutions.com/SU/HYyNz19R96ffslshgbgYsE3mQ==</a>
0500	Accountability - <a href="https://simbli.eboardsolutions.com/SU/xCytvVrcYFBnFGHmu2mBFQ==">https://simbli.eboardsolutions.com/SU/xCytvVrcYFBnFGHmu2mBFQ==</a>
1220	Citizen Advisory Committees - <a href="https://simbli.eboardsolutions.com/SU/7obBkz3eDZdX6UuwdxRCNQ==">https://simbli.eboardsolutions.com/SU/7obBkz3eDZdX6UuwdxRCNQ==</a>

1220	Citizen Advisory Committees - <a href="https://simbli.eboardsolutions.com/SU/tHSbWzMDkTpvVHIIUAI5KQ==">https://simbli.eboardsolutions.com/SU/tHSbWzMDkTpvVHIIUAI5KQ==</a>
1340	Access To District Records - <a href="https://simbli.eboardsolutions.com/SU/ilradJh510f82Bjhbu4vRw==">https://simbli.eboardsolutions.com/SU/ilradJh510f82Bjhbu4vRw==</a>
1340	Access To District Records - <a href="https://simbli.eboardsolutions.com/SU/zrxxplusFTeTpg8XDnadUSa6Q==">https://simbli.eboardsolutions.com/SU/zrxxplusFTeTpg8XDnadUSa6Q==</a>
3000	Concepts And Roles - <a href="https://simbli.eboardsolutions.com/SU/esslshvk4e9OagAbIEwiPdF8A==">https://simbli.eboardsolutions.com/SU/esslshvk4e9OagAbIEwiPdF8A==</a>
3100	Budget - <a href="https://simbli.eboardsolutions.com/SU/LAXsliS005BXIXyCf1Nf6A==">https://simbli.eboardsolutions.com/SU/LAXsliS005BXIXyCf1Nf6A==</a>
3100	Budget - <a href="https://simbli.eboardsolutions.com/SU/0Em4vjDpAKIGfnem14N1VA==">https://simbli.eboardsolutions.com/SU/0Em4vjDpAKIGfnem14N1VA==</a>
3110	Transfer Of Funds - <a href="https://simbli.eboardsolutions.com/SU/cd10OT9nUslshYZ49qjorWOsg==">https://simbli.eboardsolutions.com/SU/cd10OT9nUslshYZ49qjorWOsg==</a>
3220.1	Lottery Funds - <a href="https://simbli.eboardsolutions.com/SU/RpUieFZV7MW628nslsh2yC1ow==">https://simbli.eboardsolutions.com/SU/RpUieFZV7MW628nslsh2yC1ow==</a>
3230	Federal Grant Funds - <a href="https://simbli.eboardsolutions.com/SU/U7QTeU9SolI935xKxaXdplusQ==">https://simbli.eboardsolutions.com/SU/U7QTeU9SolI935xKxaXdplusQ==</a>
3230	Federal Grant Funds - <a href="https://simbli.eboardsolutions.com/SU/Oh3eMwsYd7zIFD5OxF2rsg==">https://simbli.eboardsolutions.com/SU/Oh3eMwsYd7zIFD5OxF2rsg==</a>
3280	Sale Or Lease Of District-Owned Real Property - <a href="https://simbli.eboardsolutions.com/SU/Nm0zHuGE2qDJhcxxXLezvQ==">https://simbli.eboardsolutions.com/SU/Nm0zHuGE2qDJhcxxXLezvQ==</a>
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3290	Gifts, Grants And Bequests - <a href="https://simbli.eboardsolutions.com/SU/MOBohRIT3Zp4x73yQauMxA==">https://simbli.eboardsolutions.com/SU/MOBohRIT3Zp4x73yQauMxA==</a>
3300	Expenditures And Purchases - <a href="https://simbli.eboardsolutions.com/SU/yYy1CH64rE6t4GfplusXglZzA==">https://simbli.eboardsolutions.com/SU/yYy1CH64rE6t4GfplusXglZzA==</a>
3312	Contracts - <a href="https://simbli.eboardsolutions.com/SU/RtEPentWF4fC8KdSsZuiQQ==">https://simbli.eboardsolutions.com/SU/RtEPentWF4fC8KdSsZuiQQ==</a>
3314	Payment For Goods And Services - <a href="https://simbli.eboardsolutions.com/SU/Pr4pf5kxgLXNKgAAAdNO7TA==">https://simbli.eboardsolutions.com/SU/Pr4pf5kxgLXNKgAAAdNO7TA==</a>
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3314.2	Revolving Funds - <a href="https://simbli.eboardsolutions.com/SU/wdb2F9MeGf8LOmXvPq4FGw==">https://simbli.eboardsolutions.com/SU/wdb2F9MeGf8LOmXvPq4FGw==</a>
3400	Management Of District Assets/Accounts - <a href="https://simbli.eboardsolutions.com/SU/lquTQBIYmztolslshn5MKeW7w==">https://simbli.eboardsolutions.com/SU/lquTQBIYmztolslshn5MKeW7w==</a>
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3430	Investing - <a href="https://simbli.eboardsolutions.com/SU/aw1pAEvBG9RIQaa5IUESZQ==">https://simbli.eboardsolutions.com/SU/aw1pAEvBG9RIQaa5IUESZQ==</a>
3430	Investing - <a href="https://simbli.eboardsolutions.com/SU/9Spluse6ISX1ixU4nEzMTyg2A==">https://simbli.eboardsolutions.com/SU/9Spluse6ISX1ixU4nEzMTyg2A==</a>
3451	Petty Cash Funds - <a href="https://simbli.eboardsolutions.com/SU/WdR2CcXXslshegJ3VluSo3f8Q==">https://simbli.eboardsolutions.com/SU/WdR2CcXXslshegJ3VluSo3f8Q==</a>
3452	Student Activity Funds - <a href="https://simbli.eboardsolutions.com/SU/9SBtlfFygkkHplusjAgcmQciw==">https://simbli.eboardsolutions.com/SU/9SBtlfFygkkHplusjAgcmQciw==</a>
3470	Debt Issuance And Management - <a href="https://simbli.eboardsolutions.com/SU/pQOIL6mpi5EJHYEtZWTeag==">https://simbli.eboardsolutions.com/SU/pQOIL6mpi5EJHYEtZWTeag==</a>

3510	Green School Operations - <a href="https://simbli.eboardsolutions.com/SU/NlebfJAslsh6KWNOQf1BsiaMQ==">https://simbli.eboardsolutions.com/SU/NlebfJAslsh6KWNOQf1BsiaMQ==</a>
3551	Food Service Operations/Cafeteria Fund - <a href="https://simbli.eboardsolutions.com/SU/QnRDSUG2xmDwo549gJLww==">https://simbli.eboardsolutions.com/SU/QnRDSUG2xmDwo549gJLww==</a>
3551	Food Service Operations/Cafeteria Fund - <a href="https://simbli.eboardsolutions.com/SU/XdvpOUBAPs20PKuptA0S1w==">https://simbli.eboardsolutions.com/SU/XdvpOUBAPs20PKuptA0S1w==</a>
3580	District Records - <a href="https://simbli.eboardsolutions.com/SU/slshum9iqESJwslshMnliyP5FuWQ==">https://simbli.eboardsolutions.com/SU/slshum9iqESJwslshMnliyP5FuWQ==</a>
4154	Health And Welfare Benefits - <a href="https://simbli.eboardsolutions.com/SU/6R1sBLgslshYgDslshAd2SuZj7eA==">https://simbli.eboardsolutions.com/SU/6R1sBLgslshYgDslshAd2SuZj7eA==</a>
4154	Health And Welfare Benefits - <a href="https://simbli.eboardsolutions.com/SU/WNoCah873JGR0slshZyGCtZtQ==">https://simbli.eboardsolutions.com/SU/WNoCah873JGR0slshZyGCtZtQ==</a>
4254	Health And Welfare Benefits - <a href="https://simbli.eboardsolutions.com/SU/IOQxocnnxc7t0zO4gNslshEig==">https://simbli.eboardsolutions.com/SU/IOQxocnnxc7t0zO4gNslshEig==</a>
4254	Health And Welfare Benefits - <a href="https://simbli.eboardsolutions.com/SU/baiguAHICDz2MiTzMIQl0A==">https://simbli.eboardsolutions.com/SU/baiguAHICDz2MiTzMIQl0A==</a>
4312.1	Contracts - <a href="https://simbli.eboardsolutions.com/SU/ShpXl3Yv7zBIJsplusQVAdpg==">https://simbli.eboardsolutions.com/SU/ShpXl3Yv7zBIJsplusQVAdpg==</a>
4331	Staff Development - <a href="https://simbli.eboardsolutions.com/SU/mi31ZJfJZ6P6XlztQhGr3Q==">https://simbli.eboardsolutions.com/SU/mi31ZJfJZ6P6XlztQhGr3Q==</a>
4331	Staff Development - <a href="https://simbli.eboardsolutions.com/SU/hqxZRIEbEWMHD9ZdRfApig==">https://simbli.eboardsolutions.com/SU/hqxZRIEbEWMHD9ZdRfApig==</a>
4354	Health And Welfare Benefits - <a href="https://simbli.eboardsolutions.com/SU/AUcC2pRXWApZWZErGJyJUg==">https://simbli.eboardsolutions.com/SU/AUcC2pRXWApZWZErGJyJUg==</a>
4354	Health And Welfare Benefits - <a href="https://simbli.eboardsolutions.com/SU/slsh0UxeGKSx3ebrYlspgjSrg==">https://simbli.eboardsolutions.com/SU/slsh0UxeGKSx3ebrYlspgjSrg==</a>
5117	Interdistrict Attendance - <a href="https://simbli.eboardsolutions.com/SU/0F1SBPzkxETD34YslshmkaypQ==">https://simbli.eboardsolutions.com/SU/0F1SBPzkxETD34YslshmkaypQ==</a>
5117	Interdistrict Attendance - <a href="https://simbli.eboardsolutions.com/SU/3qJXyPPEZYc0NslshwplusOMDEIA==">https://simbli.eboardsolutions.com/SU/3qJXyPPEZYc0NslshwplusOMDEIA==</a>
5126	Awards For Achievement - <a href="https://simbli.eboardsolutions.com/SU/ayYMSd70ULw91EOTN3atTA==">https://simbli.eboardsolutions.com/SU/ayYMSd70ULw91EOTN3atTA==</a>
5126	Awards For Achievement - <a href="https://simbli.eboardsolutions.com/SU/wplus5C3gctv8oGpnNtCwIEPw==">https://simbli.eboardsolutions.com/SU/wplus5C3gctv8oGpnNtCwIEPw==</a>
7210	Facilities Financing - <a href="https://simbli.eboardsolutions.com/SU/hCUa0sTxRXNbm13y0QgYaQ==">https://simbli.eboardsolutions.com/SU/hCUa0sTxRXNbm13y0QgYaQ==</a>
7212	Mello-Roos Districts - <a href="https://simbli.eboardsolutions.com/SU/U0Dovg0XSq2cuXOM1oyPZg==">https://simbli.eboardsolutions.com/SU/U0Dovg0XSq2cuXOM1oyPZg==</a>
7214	General Obligation Bonds - <a href="https://simbli.eboardsolutions.com/SU/RuWplR0Hyg9zd1a1uLLplusJg==">https://simbli.eboardsolutions.com/SU/RuWplR0Hyg9zd1a1uLLplusJg==</a>
7214	General Obligation Bonds - <a href="https://simbli.eboardsolutions.com/SU/5H9WP4YrKfWbYiJpZDAC7Q==">https://simbli.eboardsolutions.com/SU/5H9WP4YrKfWbYiJpZDAC7Q==</a>
9000	Role Of The Board - <a href="https://simbli.eboardsolutions.com/SU/yCFHLIFLUDCtfpgpluseQHTjg==">https://simbli.eboardsolutions.com/SU/yCFHLIFLUDCtfpgpluseQHTjg==</a>
9130	Board Committees - <a href="https://simbli.eboardsolutions.com/SU/hgCK0A6mlyM1J1OIWJHEnA==">https://simbli.eboardsolutions.com/SU/hgCK0A6mlyM1J1OIWJHEnA==</a>
9140	Board Representatives - <a href="https://simbli.eboardsolutions.com/SU/iy0rML7s540pAslshkX2HdIAQ==">https://simbli.eboardsolutions.com/SU/iy0rML7s540pAslshkX2HdIAQ==</a>
9322	Agenda/Meeting Materials - <a href="https://simbli.eboardsolutions.com/SU/PUK8QGIYGyhN8t44Le3YMw==">https://simbli.eboardsolutions.com/SU/PUK8QGIYGyhN8t44Le3YMw==</a>