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

REGULAR MEETING OF THE GOVERNING BOARD
AGENDA
THURSDAY, FEBRUARY 13, 2025
5:00 PM PUBLIC MEETING

CARDIFF SCHOOL MULTIPURPOSE ROOM • 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 upon request at the Cardiff School District, 1888 Montgomery Avenue, Cardiff or on our website.

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

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

TO ADDRESS THE GOVERNING BOARD REGARDING AN ITEM ON THE AGENDA:
Members of the audience may address the Board of Trustees on items that are within the Board's subject matter jurisdiction. Persons wishing to address the Board concerning items on the agenda are invited to do so when the item is addressed at the meeting. Please complete and submit a written request to the secretary before the meeting. When the Board President invites you to speak, please state your name for the record. In the interest of time and order, each speaker is allotted a maximum of three (3) minutes. When your speaking time expires you will be prompted with a 15-second warning.

I. ORGANIZATIONAL ITEMS

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

Ms. Rhea Stewart, President
Mr. Shad Thielman, Clerk
Mr. Richard Brocchini, Member
Mr. Andrew Howard, Member
Mr. Ashok Swaminathan, Member
Ms. Jill Vinson, Superintendent

D. Approve Agenda for February 13, 2025
(All items are action unless labeled information.)

E. Approve Minutes from the Regular Meeting of January 9, 2025

II. HEARING SESSION

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

B. Cardiff Elementary Teachers Association

C. ELAC/DELAC

D. School Site Council

E. Cardiff SEA

F. School Reports

G. Reports on Workshops/Conferences

H. Superintendent's Report

III. CONSENT CALENDAR

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

A. Approve Current Business Items:
   1. Purchase Orders; January 2025
   2. Commercial Warrants #14-239879 to #14-250437; $303,715.41
   3. Payroll Warrants January 2025; $890,187.66

B. Approve Enrollment Report as of February 10, 2025

C. Approve the 2024-25 Comprehensive Safety Plan

D. Removal of Items from Consent Calendar

E. Approve Consent Calendar

IV. BUSINESS & FINANCE

A. Review and Accept Annual Audit Ending June 30, 2024

B. Budget Update *(Information)*

C. Approve Agreement Between Cardiff School District and AT&T for Wide Area Network Connections

V. GENERAL FUNCTIONS

A. 2025 CSBA Delegate Assembly Election Region 17 (6 vacancies)

B. Supplement to the Annual Update for the 2024-25 LCAP *(Information)*

C. Approve Board Protocols

D. Approve moving the Thursday, March 13, 2025, 5:00pm Regular Board Meeting to Tuesday, March 11, 2025 at 5:00pm

VI. FUTURE AGENDA ITEMS

VII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

A. Conference with Legal Counsel- Anticipated Litigation- Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): (ONE potential case)

B. Conference with the District's labor negotiator, Jill Vinson, Regarding Negotiations with the Cardiff Elementary Teachers Association– Government Code Section 54957.6

VIII. RECONVENE TO OPEN SESSION

IX. REPORT FROM CLOSED SESSION

X. ADJOURNMENT OF MEETING

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

MINUTES
REGULAR BOARD MEETING, JANUARY 9, 2025

The Regular Board Meeting of the Governing Board of the Cardiff School District was held on Thursday, January 9, 2025, in the Cardiff School Multipurpose Room, located at 1888 Montgomery Ave, Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 5:01 p.m. and led the trustees and visitors in the Pledge of Allegiance.

Members Present: Howard, Brocchini, Stewart, Swaminathan, Thielman

Members Absent: 0

Administrators Present: Vinson, Giroux, Scheftner

The agenda for the January 9, 2025 Regular Board meeting was approved as presented.

MOTION: Howard
SECOND: Thielman
AYES: Howard, Brocchini, Stewart, Swaminathan, Thielman
NOES: 0
ABSENT: 0

The minutes from the Regular and Organizational Board Meeting of December 16, 2024 were approved as written.

MOTION: Thielman
SECOND: Howard
AYES: Howard, Brocchini, Stewart, Swaminathan, Thielman
NOES: 0
ABSENT: 0

Hearing Session:

- There were no public comments.
- CETA President Nguyen congratulated President Stewart and Trustee Brocchini on their Board seats. She thanked the Board for the early retirement incentive and the collaborative negotiation process.
- The next ELAC/DELAC meeting is scheduled for February 6th.
- The School Site Council's next meeting is on January 23rd, and they will review the District Safety Plan.
- The Cardiff SEA Board met on January 8th and are deep into planning for the Gala on March 8th. A save-the-date has been sent to all.

- Principal Giroux was happy to welcome back students after a great winter break. She has visited classrooms and enjoyed seeing personalized instruction and center rotations. Second graders will get to see life on a floating city when they visit the USS Midway. The garden teacher, Ms. Selander, is teaching her students the importance of eating purple while they plant onions and asparagus. Counselor Lenac will be leading crafts and games during lunch recess on Fridays. Each week, she will have a different game or activity set up on the blacktop for students.
- Principal Scheftner reported that Ada Harris is gearing up for a busy month. *Parenting In The Digital World* will be on January 23rd. The Jog-a-thon will be on January 29th, and those fundraising efforts will support new foam lounge furniture in the library. The incentive is "an ultimate" field day for the winning students. Family Science Night for K-6th grade is at Ada Harris on January 30th. Teacher Reily is doing a great job planning hands-on activities.
- There was no report on workshops/conferences.
- Superintendent Vinson said the technology team's shift to the new website is delayed. The lights in the front office at Ada Harris and various rooms were replaced over winter break. The Governor's budget is coming out tomorrow, so more information will be forthcoming. The District will soon be rolling out the Lifelong Learner Profile to students. In honor of January being School Board Recognition Month, she thanked the Board for their leadership and support.

The Consent Calendar was approved as presented.

MOTION: Howard
SECOND: Thielman
AYES: Howard, Brocchini, Stewart, Swaminathan, Thielman
NOES: 0
ABSENT: 0

Superintendent Vinson shared information on Board Protocols.

The Request from Employee #651-882 for an Unpaid Leave of Absence from February 7, 2025-May 30, 2025 was approved.

MOTION: Swaminathan
SECOND: Thielman
AYES: Howard, Brocchini, Stewart, Swaminathan, Thielman
NOES: 0
ABSENT: 0

Future agenda items include the LCAP mid-year report, an audit report, the safety plan, board protocols, and a budget update.

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:13 p.m. The meeting reconvened to open session at 6:50 p.m. President Stewart reported that no action was taken during the closed session.

There being no other business to come before the Board, the meeting was adjourned at 6:51 p.m.

Respectfully submitted,

_____	_____
Shad Thielman, Clerk	Jill Vinson, Superintendent

JANUARY 2025 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Amount
		INSTRUCTIONAL SUPPLIES								
	1/6/25	MEGHAN MILLIKEN	0100	0000000	1110	1000	4300000	111	Instructional Supplies	$ 99.93
5497	1/9/25	AMAZON CAPITAL SERVICES	0100	1100000	1110	1000	4300000	111	Instructional Supplies	$ 26.93
5586	1/9/25	AMAZON CAPITAL SERVICES	0100	6500000	5760	3120	4300000	000	SPED Instructional Supplies	$ 45.00
5582	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	$ 37.80
5585	1/9/25	AMAZON CAPITAL SERVICES	0100	6500000	5760	3120	4300000	000	SPED Instructional Supplies	$ 77.57
5577	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	$ 182.67
5580	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	111	Instructional Supplies	$ 105.32
5544	1/9/25	BOOKSOURCE	0100	7435000	1110	1000	4300000	000	Instructional Supplies	$ 3,295.15
5578	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	222	Technology Supplies	$ 42.36
5492	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300008	222	Library Supplies	$ 7.14
5491	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300008	222	Library Supplies	$ 14.00
5598	1/16/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	$ 198.69
5598	1/16/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	$ 116.11
5601	1/23/25	CURRICULUM ASSOCIATES	0100	6500000	5760	3120	4300000	000	Testing Materials	$ 52.54
5608	1/23/25	FITNESS FINDERS	0100	0000000	1110	1000	4300000	222	Instructional Supplies	$ 109.12
5597	1/23/25	ODP	0100	0000000	1110	1000	4300000	111	Instructional Supplies	$ 136.03
5598	1/23/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	$ 95.44
5609	1/27/25	RASIX COMPUTER CENTER, INC.	0100	0000000	0000	2420	4300005	111	Technology Supplies	$ 2,336.36
5613	1/30/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	222	Instructional Supplies	$ 484.44
	1/30/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	2420	4300111	222	Annual Subscription	$ 79.80
										$ 7,542.40
		NON-INSTRUCTIONAL SUPPLIES								
5565	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	7200	4300000	000	Office Supplies	$ 14.32
5575	1/9/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	7100	4300000	000	Office Supplies	$ 23.55
	1/9/25	DUGMORE AND DUNCAN OF CA	0100	0000000	0000	8110	4300000	000	Facility Repairs	$ 1,808.71
	1/9/25	DUGMORE AND DUNCAN OF CA	0100	0000000	0000	8110	4300000	000	Facility Repairs	$ 11,490.73
	1/9/25	DUGMORE AND DUNCAN OF CA	0100	0000000	0000	8110	4300000	000	Facility Repairs	$ 5,180.35
5368	1/9/25	HOME DEPOT CREDIT SERVICES	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	$ 863.15
5375	1/9/25	READY REFRESH BY NESTLE	0100	0000000	0000	7200	4300000	000	Services for December	$ 64.65
5375	1/9/25	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	111	Services for December	$ 103.42
5375	1/9/25	READY REFRESH BY NESTLE	0100	0000000	0000	2700	4300000	222	Services for December	$ 141.65
	1/9/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	4300000	000	Office Supplies	$ 113.14
5373	1/9/25	WEX BANK	0100	0000000	0000	8110	4300000	000	Automotive Supplies	$ 214.35
5605	1/16/25	PACIFIC PLUMBING SPECIALTIES	0100	0000000	0000	8200	4300000	000	Maintenance Services	$ 1,365.42
5595	1/16/25	S.W. SCHOOL SUPPLY	0100	0000000	0000	7200	4300000	000	Office Supplies	$ 108.36
5591	1/16/25	WAXIE SANITARY SUPPLY	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	$ 1,336.53
	1/23/25	DOCUMENT TRACKING SERVICES	0100	0000000	0000	7200	4300000	000	Professional Services	$ 425.00
5593	1/23/25	WAXIE SANITARY SUPPLY	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	$ 3,916.63
	1/30/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	4300000	000	Office Supplies	$ 140.00
	1/30/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	4300000	000	Office Supplies	$ 1,194.52
5373	1/30/25	WEX BANK	0100	0000000	0000	8110	4300000	000	Automotive Supplies	$ 75.00
										$ 28,579.48

4000 (SUPPLIES) TOTALS: BALANCE: 463,311 ACCUMULATED BALANCE: 404,411 REMAINING BALANCE: 58,900

		UTILITIES								
5376	1/6/25	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for December	$ 1,175.63
5371	1/9/25	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for December	$ 806.04
5371	1/9/25	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for December	$ 806.04
5421	1/9/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for November	$ 5,541.90
	1/9/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	$ 138.24
	1/9/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for January	$ 138.24
	1/9/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	$ 273.24
	1/13/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	$ 1,747.51
	1/13/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	$ 59.95
	1/13/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for December	$ 372.26
5421	1/16/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for December	$ 651.88

5421	1/21/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for December	$ 6,430.42
5421	1/27/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for December	$ 5,176.36
										$ 23,317.71

SERVICES

5604	1/6/25	RANCHO SANTA FE	0100	0000000	0000	2700	5800000	222	Service for 01/25 - 03/25	$ 231.00
5604	1/6/25	RANCHO SANTA FE	0100	0000000	0000	2700	5800000	111	Service for 01/25 - 03/25	$ 231.00
	1/9/25	CUE	0100	6266000	0000	2420	5200000	000	Conference - CUE	$ 4,440.00
5370	1/9/25	EVERDRIVEN TECHNOLOGIES	0100	0000000	5760	3600	5100000	000	Transportation	$ 4,761.60
	1/9/25	FREDRICKS ELECTRIC, INC.	0100	0000000	0000	8110	5600000	000	Maintenance Services	$ 2,425.00
5400	1/9/25	MISSION LINEN & UNIFORM	0100	0000000	0000	8110	5600000	000	Services for December	$ 472.72
	1/9/25	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	2700	5600000	222	Lease Payment - January	$ 217.76
	1/9/25	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	2700	5600000	111	Lease Payment - January	$ 217.76
	1/9/25	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	7200	5600000	000	Lease Payment - January	$ 318.51
	1/9/25	ASCENSUS	0100	0000000	0000	7200	5800000	000	Professional Services	$ 5,800.00
	1/9/25	BRIAN CRIST	0100	0000085	1110	1000	5800000	000	Music Boosters	$ 200.00
	1/9/25	CONNOR BAGHERI	0100	0000085	1110	1000	5800000	000	Music Boosters	$ 787.50
5479	1/9/25	INFINITY COMMUNICATIONS AND CONSULTING	0100	0000000	0000	7200	5800000	000	Professional Services	$ 325.00
	1/9/25	KHOI LE	0100	0000085	1110	1000	5800000	000	Music Boosters	$ 500.00
	1/9/25	SAN DIEGO UNION TRIBUNE	0100	0000000	0000	7100	5800000	000	Publication Fees	$ 1,226.06
	1/9/25	STERICYCLE	0100	0000000	0000	7200	5800000	000	Services for December	$ 153.68
5542	1/9/25	THE STEPPING STONES GROUP	0100	6500000	5760	3120	5800000	000	Services for November	$ 1,638.90
	1/9/25	VAUGHN IRRIGATION SERVICES INC	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 537.50
5411	1/9/25	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for December	$ 1,051.20
5411	1/9/25	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for December	$ 2,698.08
5411	1/9/25	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for December	$ 876.00
5411	1/9/25	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for December	$ 3,258.72
5411	1/9/25	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for December	$ 5,939.28
	1/9/25	FAGEN FRIEDMAN & FULFROST, LLP	0100	0000000	0000	7100	5800005	000	Services for November	$ 782.50
	1/13/25	SAN DIEGO COUNTY SCHOOL BOARDS ASSOC.	0100	0000000	0000	7100	5300000	000	Membership Dues	$ 181.44
5564	1/13/25	ACCOUNTABLE HEALTHCARE STAFFING	0100	6500000	5760	1190	5800000	000	Services for December	$ 4,927.50
	1/13/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	5800000	000	Maintenance Services	$ 2,289.62
5354	1/13/25	PITNEY BOWES GLOBAL	0100	0000000	0000	7200	5900002	000	Lease Payment 11/24 - 02/25	$ 304.13
5410	1/16/25	COASTAL SPEECH THERAPY	0100	6500000	5760	1190	5800000	000	Services for December	$ 5,350.71
5606	1/16/25	KITCHEN GUARD	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 846.00
5606	1/16/25	KITCHEN GUARD	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 395.00
5606	1/16/25	KITCHEN GUARD	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 846.00
5606	1/16/25	KITCHEN GUARD	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 395.00
	1/16/25	STANDARD ELECTRONICS	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 521.13
5357	1/21/25	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	$ 105.00
5357	1/21/25	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	$ 66.00
5604	1/21/25	RANCHO SANTA FE	0100	0000000	0000	2700	5800000	111	Winter Break Foot Patrol	$ 960.00
5604	1/21/25	RANCHO SANTA FE	0100	0000000	0000	2700	5800000	222	Winter Break Foot Patrol	$ 960.00
5360	1/21/25	SOUTHCOAST HEATING	0100	0000000	0000	8200	5800000	000	Maintenance Services	$ 275.00
	1/23/25	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	0100	0000000	0000	7100	5800005	000	Services for October	$ 10,568.25
	1/23/25	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	0100	0000000	0000	7100	5800005	000	Services for November	$ 2,900.95
5615	1/27/25	DELL MARKETING L.P.	0100	0000000	0000	2420	5800000	000	Technology Support	$ 390.70
5310	1/27/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	$ 6,098.40
	1/27/25	RACHEL CARRILLO	0100	6500000	5760	3120	5800000	000	Services for January	$ 2,100.00
	1/27/25	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	0100	0000000	0000	7100	5800005	000	Services for December	$ 2,335.63
	1/30/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	5200000	000	Conference - ACSA	$ 1,288.59
	1/30/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	2420	5800000	000	Annual Subscription	$ 214.94
	1/30/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	5900001	000	Verizon - Dec Statement	$ 257.16
										$ 83,666.92

5000 (SERVICES) TOTALS: BALANCE: 1,504,969 ACCUMULATED BALANCE: 798,042 REMAINING BALANCE: 706,927

FUND 40000 - CAPITAL SERVICES

5103	1/13/25	KOMPAN, INC.	4000	0000000	0000	8500	6200000	000	Playground Repairs	$ 21,344.31

CARDIFF

K	Glass	20
K	McNamara	20
K	Sallans	19
K	Stone	19
	TOT K	78
1	Douil/Hamilton	23
1	Easson	23
1	Wood	23
1	Stuart	22
	TOT 1	91
2	Boyesen	21
2	Kavan	21
2	Payte	23
2	Redding	22
	TOT 2	87
	Wilson	8
	TOT	8
	Subtotal	**264**

ADA HARRIS

3	Herrman	22
3	Milliken	20
3	Murray	20
3	Switzler	22
	TOT 3	84
4	Cope	23
4	Brice	23
4	Green	23
4	Mihaly	22
4	Atalla	20
	TOT 4	111
5	d'Entremont	19
5	Ensberg	20
5	Price	22
5	Yant	22
	TOT 6	83
6	Jewell	24
6	Nguyen	22
6	Therriault	18
6	Tiersma	24
	TOT 6	88
	May	13
	TOT	13
	Subtotal	**379**

DISTRICT TOTAL **643**

Cardiff School District
Cardiff-By-The-Sea, California 92007
February 13, 2025

ITEM: REVIEW AND ACCEPT ANNUAL AUDIT ENDING JUNE 30, 2024

BACKGROUND

Education Code Sections 41020 and 41020.3 specify that districts shall provide for an annual audit of all school funds and shall review the audit at one of its regularly scheduled public meetings. On or before January 31st, school district governing boards are required to review their annual audit report at a public meeting and discuss any audit findings as well as the district's specific corrective action plan.

CURRENT CONSIDERATIONS

The audit report for the school year ending June 30, 2024 has been completed. Copies have been provided to the governing board as an attachment. A hard copy is available for public inspection at the school district office located at 1888 Montgomery Avenue. A representative from Wilkinson, Hadley, King & Co., LLP will be presenting the audit.

FINANCIAL IMPLICATIONS

There are no financial implications.

RECOMMENDATION

It is respectfully recommended that the Board review and accept the audit report for the fiscal year ending June 30, 2024.

WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS

Cardiff School District

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

Audit Report
June 30, 2024

https://whkcpa.com

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CPAs AND ADVISORS

BRIAN K. HADLEY, CPA
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Independent Auditor's Report

To the Board of Education
Cardiff School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Cardiff School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying other supplementary information, identified in the table of contents, as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* prescribed in Title 5, *California Code of Regulations, Section 19810* are presented for purposes of additional analysis and are not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the accompanying supplementary information as identified in the table of contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the audit report. The other information comprises the Other Information section of the audit report as identified on the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



El Cajon, California
January 31, 2025

CARDIFF SCHOOL DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2024
(Unaudited)

The discussion and analysis of Cardiff School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2024. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report, the District's financial statements and notes to the basic financial statements.

The Management's Discussion and Analysis (MD & A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD & A.

FINANCIAL HIGHLIGHTS

- The increase in Local Control Funding Formula (LCFF) sources from 2022-23 to 2023-24 was $670,885 (6.0%) which consisted mostly of increases to property taxes received.
- The general fund expenditures increased by $665,676 (5.3%) over the previous year amount.
- General Fund revenues and other sources exceeded expenses and other uses by $596,932.
- The General Fund ended the fiscal year with 14.68% reserves in unassigned fund balance.

Overview of the Financial Statements

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

The Basic Financial Statements

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

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

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using methods similar to those used by private-sector companies. The Statement of Net Position includes all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting. This basis of accounting takes in account all the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2023-2024"

The change in net position is important because it tells the reader that, for the School District as a whole, the financial position of the School District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many non-financial factors, such as the quality of education provided, condition of school buildings and other facilities, and changes to the property tax base of the District, to assess the overall health of the District.

Reporting the School District's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

Enterprise Funds

The District also operates one Enterprise Fund, the Childcare Services Fund. This fund reflects the activity of the childcare program for which the District charges fees for services provided. The fund is reported using full accrual accounting which includes all assets and liabilities, including those that are long-term in nature.

Custodial Funds

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

FINANCIAL ANALYSIS OF THE GOVERNMENT WIDE STATEMENTS

The School District as a Whole

The District's net position was $(8.2) million at June 30, 2024. Of this amount, unrestricted net position was ($5.6) million, net investment in capital assets was $(7.3) million, and restricted net position was $4.7 million. A Comparative analysis of government-wide statement of net position is presented in Table 1.

(Table 1)
Comparative Statement of Net Position

	GOVERNMENTAL ACTIVITIES			
	6/30/2024	6/30/2023	Change	% Change
Assets				
Current Assets	$ 8,668,472	$ 7,284,716	$ 1,383,756	19.00%
Capital Assets	24,490,278	25,076,824	(586,546)	-2.34%
Total Assets	33,158,750	32,361,540	797,210	2.46%
Deferred Outflows	4,176,578	2,703,364	1,473,214	54.50%
Liabilities				
Current Liabilities	1,043,451	988,343	55,108	5.58%
Long-Term Liabilities	43,245,196	42,774,781	470,415	1.10%
Total Liabilities	44,288,647	43,763,124	525,523	1.20%
Deferred Inflows	1,213,863	2,040,494	(826,631)	-40.51%
Net Position				
Invested in Capital Assets, Net	(7,250,989)	(8,156,745)	905,756	-11.10%
Restricted	4,677,830	4,169,529	508,301	12.19%
Unrestricted	(5,594,023)	(6,751,498)	1,157,475	-17.14%
Total Net Position	$ (8,167,182)	$ (10,738,714)	$ 2,571,532	-23.95%

	BUSINESS TYPE ACTIVITIES			
	6/30/2024	6/30/2023	Change	% Change
Assets				
Current Assets	$ 446,431	$ 208,905	$ 237,526	113.70%
Total Assets	446,431	208,905	237,526	113.70%
Deferred Outflows	224,934	266,840	(41,906)	-15.70%
Liabilities				
Current Liabilities	11,899	7,695	4,204	54.63%
Long-Term Liabilities	643,374	665,756	(22,382)	-3.36%
Total Liabilities	655,273	673,451	(18,178)	-2.70%
Deferred Inflows	85,782	49,407	36,375	73.62%
Net Position				
Unrestricted	(69,690)	(247,113)	177,423	-71.80%
Total Net Position	$ (69,690)	$ (247,113)	$ 177,423	-71.80%

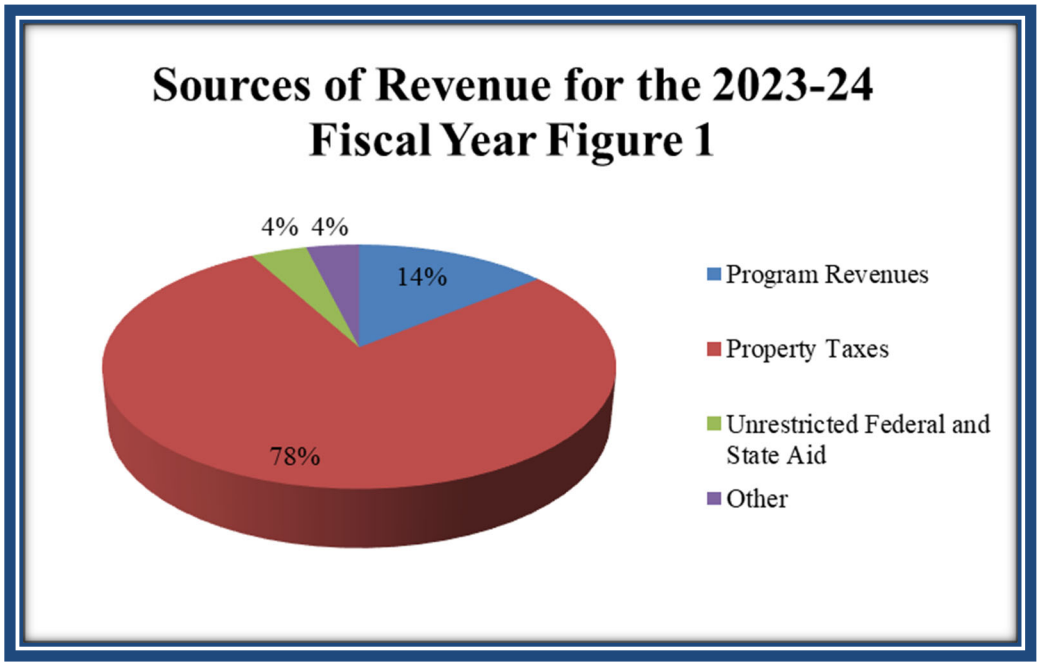
The District's net position increased $2.7 million this fiscal year (See Table 2). The District's expenses for instructional and pupil services represented 70% of total expenses. The administrative activities of the District accounted for just 7% of total costs. The remaining 23% was spent in the areas of plant services, childcare services, and other expenses, including debt service interest. (See Figure 2)

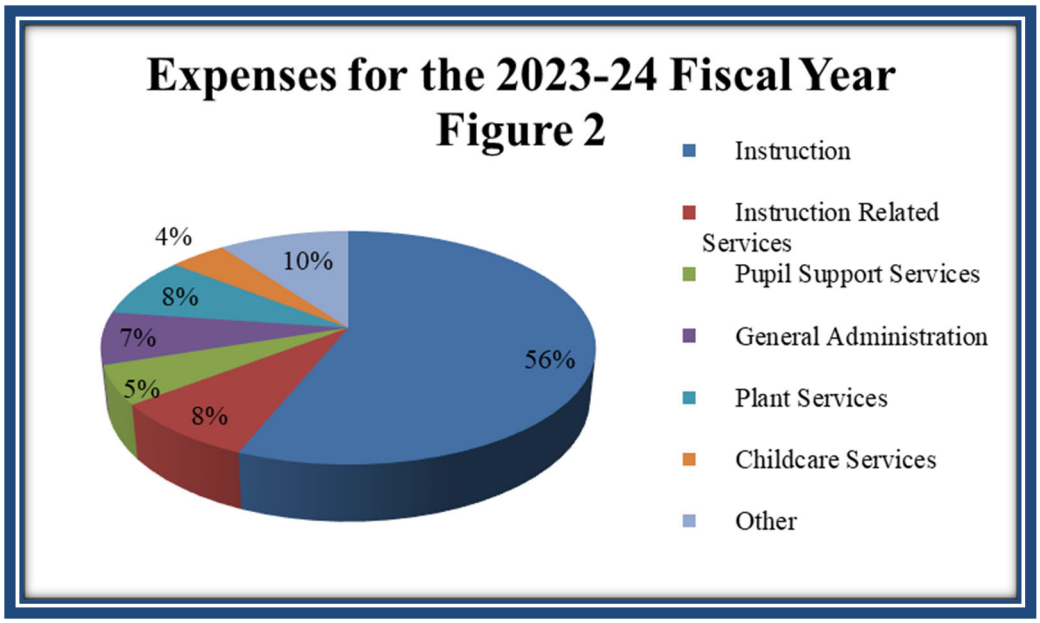
(Table 2)
Comparative Statement of Change in Net Position

	Governmental Activities		Business Type Activities	
	Year Ended June 30, 2024	Year Ended June 30, 2023	Year Ended June 30, 2024	Year Ended June 30, 2023
Revenues				
Program revenues				
Charges for services	$ 26,502	$ 26,006	$ 822,850	$ 486,316
Operating grants and contributions	1,657,432	3,999,676	-	-
General revenues				
Taxes levied for general purposes	11,325,403	10,655,627	-	-
Taxes levied for debt service	2,483,130	2,446,652	-	-
Federal and state aid not restricted	731,131	650,663	-	-
Interest and investment earnings	281,302	89,862	7,616	2,855
Miscellaneous	400,813	490,977	-	-
Total Revenues	16,905,713	18,359,463	830,466	489,171
Expenses				
Instruction	8,420,198	8,763,582	-	-
Instruction Related Services	1,260,335	1,281,587	-	-
Pupil Support Services	803,744	856,885	-	-
General Administration	1,089,521	1,223,002	-	-
Plant Services	1,254,113	1,049,772	-	-
Childcare Services	-	-	653,043	520,554
Other	1,506,270	1,547,531	-	-
Total Expenses	14,334,181	14,722,359	653,043	520,554
Increase (Decrease) in Net Position	2,571,532	3,637,104	177,423	(31,383)
Net Position - Beginning Balance	(10,738,714)	(14,375,818)	(247,113)	(215,730)
Net Position - Ending Balance	$ (8,167,182)	$ (10,738,714)	$ (69,690)	$ (247,113)

GOVERNMENTAL ACTIVITIES

As reported in the Statement of Activities, the cost of all of the District's activities this year was $15.0 million. The amount that our local taxpayers financed for these activities through property taxes was $13.8 million. Federal and State aid not restricted to specific purposes totaled $0.71 million. Operating grants and contributions revenue was $1.7 million. Operating grants and unrestricted federal and state aid covered 17% of the expenses of the entire District (See Figure 1).





FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's governmental funds reported a combined fund balance of $7.9 million, an increase of $1.4 million from the previous fiscal year's combined ending balance of $6.5 million. The Childcare services enterprise fund reported an ending net position of $(0.07) million which represented an increase in net position of $0.18 million over the previous year ending net position of $(0.25) million.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget regularly. The significant budget adjustments fell into the following categories:

- Budget revisions to the adopted budget required after approval of the State budget.
- Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund reflected a net increase to the ending balance of $0.18 million a change of 0.1 million over the original budget. The most significant changes resulted from an update to certificated salaries and services and other operating expenditures.

The District ended the year with a $0.6 million increase to the general fund ending balance. The State recommends available reserves of 3% of total general fund expenditures and other financing uses of the general fund.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets and Lease Assets

The District has a broad range of capital assets, including school buildings, administrative buildings, site improvements, and equipment. Table 3 demonstrates a comparative Schedule of Capital and Lease Assets.

(Table 3)
Comparative Schedule of Capital and Lease Assets
June 30, 2024 and 2023

	2024	2023	Net $ Change	Net % Change
Land	$ 787,808	$ 787,808	$ 0	0.0%
Land Improvements	107,790	107,790	0	0.0%
Buildings & Improvements	31,451,073	31,455,073	(4,000)	0.0%
Equipment	502,464	720,716	(218,252)	-30.3%
Less Accumulated Depreciation for				
Land Improvements	(102,408)	(98,135)	(4,273)	4.4%
Buildings & Improvements	(8,057,963)	(7,442,106)	(615,857)	8.3%
Equipment	(198,486)	(454,322)	255,836	-56.3%
Total	$ 24,490,278	$ 25,076,824	$ (586,546)	-2.3%

Long-Term Debt

At June 30, 2024 the District had $31.7 million in long-term debt outstanding. Table 4 shows a comparative schedule of long-term debt items.

(Table 4)
Comparative Schedule of Long-Term Debt
June 30, 2024 and 2023

	2024	2023	Net $ Change	Net % Change
General Obligation Bonds	$ 25,581,267	$ 26,892,569	$ (1,311,302)	-4.9%
Certificates of Participation	6,160,000	6,341,000	(181,000)	-2.9%
Total Long-Term Debt	$ 31,741,267	$ 33,233,569	$ (1,492,302)	-4.5%

FACTORS BEARING ON THE DISTRICT'S FUTURE

The state's minimum guarantee for schools is increased by $3 billion for 2024-25; however, this increase will likely be placed into Proposition 98 reserves based on requirements in the California Constitution. The Legislative Analyst's Office (LAO) 2025-26 Budget Fiscal Outlook (Fiscal Outlook) for the state of California indicates that while better than expected state revenues are offset by higher spending, the state's budget is anticipated to be balanced for the upcoming fiscal year.

The California 2024-25 budget enacted a 1.07% cost of living adjustment (COLA) with anticipated COLAs set at 2.46% for 2025-26 and COLAs in excess of 3% for the 2026-27 through 2028-29 fiscal years.

Despite positive outlooks for school funding, costs of salaries, pensions, and other employee benefits continue to rise. The District is monitoring the budget closely to ensure all financial obligations are met and the District remains fiscally strong.

Predicting the future requires management to plan carefully and prudently to provide the resources to meet student needs over the next several years. The District currently maximizes restricted funds prior to utilizing unrestricted revenues in the budget development process. The Cardiff School District is committed to proactive fiscal planning and maintaining a reserve balance to assure fiscal solvency.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Business Office, at Cardiff School District, 1888 Montgomery Avenue, Cardiff, CA 92007.

Basic Financial Statements

Cardiff School District

Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash	$ 7,806,265	$ 189,726	$ 7,995,991
Receivables	681,445	256,705	938,150
Inventory	449	-	449
Lease Receivable	76,685	-	76,685
Capital Assets:			
Land	787,808	-	787,808
Improvements	107,790	-	107,790
Buildings	31,451,073	-	31,451,073
Equipment	502,464	-	502,464
Less Accumulated Depreciation	(8,358,857)	-	(8,358,857)
Total Assets	33,055,122	446,431	33,501,553
Deferred Outflows of Resources	4,176,578	224,934	4,401,512
Liabilities			
Accounts Payable and Other Current Liabilities	662,260	11,899	674,159
Unearned Revenue	277,563	-	277,563
Long-Term Liabilities:			
Due Within One Year	1,916,874	1,513	1,918,387
Due in More Than One Year	41,328,322	641,861	41,970,183
Total Liabilities	44,185,019	655,273	44,840,292
Deferred Inflows of Resources	1,213,863	85,782	1,299,645
Net Position			
Net Investment in Capital Assets	(7,250,989)	-	(7,250,989)
Restricted for:			
Capital Projects	361,689	-	361,689
Debt Service	2,343,603	-	2,343,603
Educational Programs	1,381,615	-	1,381,615
Other Purposes (Expendable)	588,974	-	588,974
Other Purposes (Nonexpendable)	1,949	-	1,949
Unrestricted	(5,594,023)	(69,690)	(5,663,713)
Total Net Position	$ (8,167,182)	$ (69,690)	$ (8,236,872)

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

Cardiff School District

Statement of Activities

For the Year Ended June 30, 2024

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Governmental Activities:						
Instruction	$ 8,420,198	$ 26,502	$ 971,604	$ (7,422,092)	$ -	$ (7,422,092)
Instruction-Related Services						
Instructional Supervision and Administration	8,495	-	-	(8,495)	-	(8,495)
Instructional Library, Media and Technology	509,860	-	-	(509,860)	-	(509,860)
School Site Administration	741,980	-	28,785	(713,195)	-	(713,195)
Pupil Services						
Home-to-School Transportation	54,825	-	-	(54,825)	-	(54,825)
Food Services	296,900	-	384,343	87,443	-	87,443
All Other Pupil Services	452,019	-	253,369	(198,650)	-	(198,650)
General Administration						
Centralized Data Processing	20,295	-	-	(20,295)	-	(20,295)
All Other General Administration	1,069,226	-	19,331	(1,049,895)	-	(1,049,895)
Plant Services	1,254,113	-	-	(1,254,113)	-	(1,254,113)
Ancillary Services	31,194	-	-	(31,194)	-	(31,194)
Interest on Long-Term Debt	1,310,745	-	-	(1,310,745)	-	(1,310,745)
Transfers Between Agencies	164,331	-	-	(164,331)	-	(164,331)
Business Type Activities:						
Child Care Services	653,043	822,850	-	-	169,807	169,807
Total	$ 14,987,224	$ 849,352	$ 1,657,432	$ (12,650,247)	$ 169,807	$ (12,480,440)
General Revenues:						
Taxes and Subventions:						
Taxes Levied for General Purposes				$ 11,325,403	$ -	$ 11,325,403
Taxes Levied for Debt Service				2,483,130	-	2,483,130
Federal and State Aid, Not Restricted				731,131	-	731,131
Interest and Investment Earnings				281,302	7,616	288,918
Miscellaneous				400,813	-	400,813
Total General Revenues				15,221,779	7,616	15,229,395
Change in Net Position				2,571,532	177,423	2,748,955
Net Position - Beginning				(10,738,714)	(247,113)	(10,985,827)
Net Position, Ending				$ (8,167,182)	$ (69,690)	$ (8,236,872)

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

Cardiff School District

Balance Sheet – Governmental Funds

June 30, 2024

	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 4,149,496	$ 835,881	$ 2,343,603	$ 477,285	$ 7,806,265
Accounts Receivable	607,586	-	-	73,859	681,445
Due from Other Funds	-	363,034	-	-	363,034
Stores Inventories	-	-	-	449	449
Lease Receivable	76,685	-	-	-	76,685
Total Assets	$ 4,833,767	$ 1,198,915	$ 2,343,603	$ 551,593	$ 8,927,878
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts Payable	$ 294,810	$ 13	$ -	$ 412	$ 295,235
Due to Other Funds	363,034	-	-	-	363,034
Unearned Revenue	277,563	-	-	-	277,563
Total Liabilities	935,407	13	-	412	935,832
Deferred Inflows of Resources:					
Deferred Rent Income	67,069	-	-	-	67,069
Fund Balance:					
Nonspendable Fund Balances	1,500	-	-	449	1,949
Restricted Fund Balances	1,781,546	-	2,343,603	550,732	4,675,881
Assigned Fund Balances	1,236	1,198,902	-	-	1,200,138
Unassigned Fund Balances	2,047,009	-	-	-	2,047,009
Total Fund Balance	3,831,291	1,198,902	2,343,603	551,181	7,924,977
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 4,833,767	$ 1,198,915	$ 2,343,603	$ 551,593	$ 8,927,878

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Cardiff School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

Total fund balances governmental funds:		$ 7,924,977
Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets relating to governmental activities, at historical cost	32,849,135	
Accumulated depreciation	(8,358,857)	
Net		24,490,278
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:		(367,025)
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
General obligation bonds payable	25,581,267	
Certificates of participation payable	6,160,000	
Net pension liability	10,313,371	
Total OPEB liability	1,155,988	
Compensated absences	34,570	
Total		(43,245,196)
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
Deferred outflows of resources relating to pensions	4,083,497	
Deferred inflows of resources relating to pensions	(902,616)	
Net		3,180,881

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

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	93,081	
Deferred inflows of resources relating to OPEB	(244,178)	
Net		(151,097)
Total net position governmental activities:		$ (8,167,182)

Cardiff School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Year Ended June 30, 2024

	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
State Apportionment	$ 386,643	$ -	$ -	$ -	$ 386,643
Education Protection Account Funds	122,755	-	-	-	122,755
Local Property Taxes	11,325,403	-	2,483,130	-	13,808,533
Federal Revenue	504,251	-	-	146,065	650,316
Other State Revenue	1,151,893	-	-	226,543	1,378,436
Interest and Investment Income	173,586	18,136	72,359	17,221	281,302
Other Local Revenue	877,022	-	32	26,502	903,556
Total Revenues	14,541,553	18,136	2,555,521	416,331	17,531,541
Expenditures					
Current Expenditures:					
Instruction	8,513,513	-	-	-	8,513,513
Instruction - Related Services	1,320,330	-	-	-	1,320,330
Pupil Services	535,077	-	-	293,228	828,305
Ancillary Services	31,194			-	31,194
General Administration	1,114,520	-	-	-	1,114,520
Plant Services	1,057,234	204,191	-	-	1,261,425
Other Outgo	164,331	-	-	-	164,331
Capital Outlay	99,161	-	-	-	99,161
Debt Service:					
Principal	181,000	-	372,238	-	553,238
Interest	221,226	-	2,019,043	-	2,240,269
Total Expenditures	13,237,586	204,191	2,391,281	293,228	16,126,286
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,303,967	(186,055)	164,240	123,103	1,405,255
Other Financing Sources (Uses):					
Transfers In	-	707,035	-	-	707,035
Transfers Out	(707,035)	-	-	-	(707,035)
Total Other Financing Sources (Uses)	(707,035)	707,035	-	-	-
Net Change in Fund Balance	596,932	520,980	164,240	123,103	1,405,255
Fund Balance, Beginning of Year	3,234,359	677,922	2,179,363	428,078	6,519,722
Fund Balance, End of Year	$ 3,831,291	$ 1,198,902	$ 2,343,603	$ 551,181	$ 7,924,977

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

Cardiff School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Total change in fund balances, governmental funds:		$ 1,405,255
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Expenditures for capital outlay	99,161	
Depreciation expense	(682,621)	
Net		(583,460)
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:		(3,086)
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		553,238
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:		917,167
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:		1,045

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	339,610
Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year the difference between OPEB expenses and actual employer OPEB contributions was:	(70,595)
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding for the period is:	12,358
Change in net position of governmental activities:	$ 2,571,532

Cardiff School District

Statement of Net Position – Enterprise Fund
June 30, 2024

	Enterprise Fund Child Care Services Fund
Assets	
Current Assets	
Cash and Cash Equivalents	$ 189,726
Accounts Receivable	256,705
Total Current Assets	446,431
Total Assets	$ 446,431
Deferred Outflows of Resources	
OPEB Related	$ 15,096
Pension Related	209,838
Total Deferred Outflows of Resources	$ 224,934
Liabilities	
Current Liabilities	
Accounts Payable	$ 11,899
Total Current Liabilities	11,899
Noncurrent Liabilities	
Net Pension Liability	585,335
Net OPEB Liability	58,039
Total Noncurrent Liabilities	643,374
Total Liabilities	$ 655,273
Deferred Inflows of Resources	
OPEB Related	$ 16,517
Pension Related	69,265
Total Deferred Inflows of Resources	$ 85,782
Net Position	
Unrestricted (Deficit)	$ (69,690)
Total Net Position	$ (69,690)

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

Cardiff School District

Statement of Revenues, Expenses, and Changes in Net Position – Enterprise Fund
June 30, 2024

	Enterprise Fund Child Care Services Fund
Operating Revenues	
Child Care Service Fees	$ 822,850
Total Operating Revenues	822,850
Operating Expenses	
Classified Salaries	396,787
Employee Benefits	201,072
Books and Supplies	38,913
Services and Other Operating Expenses	16,271
Total Operating Expenses	653,043
Operating Income (Loss)	169,807
Non-Operating Revenues/(Expenses)	
Interest and Investment Income	7,616
Total Nonoperating Revenues/(Expenses)	7,616
Change in Net Position	177,423
Total Net Position - Beginning	(247,113)
Total Net Position - Ending	$ (69,690)

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

Cardiff School District

Statement of Cash Flows – Enterprise Fund
June 30, 2024

	Enterprise Fund Child Care Services Fund
Cash Flows from Operating Activities	
Cash Received from Customers	$ 566,145
Cash Payments for Payroll and Benefits	(541,960)
Cash Payments to Other Suppliers for Goods and Services	(50,980)
Net Cash Provided (Used) by Operating Activities	(26,795)
Cash Flows from Investing Activities	
Cash from Interest and Investments	7,616
Net Cash Provided (Used) by Investing Activities	7,616
Net Increase (Decrease) in Cash and Cash Equivalents	(19,179)
Cash and Cash Equivalents, Beginning of Year	208,905
Cash and Cash Equivalents, End of Year	$ 189,726
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income (Loss)	$ 169,807
Change in Assets and Liabilities:	
Decrease (Increase) in Operating Accounts Receivable	(256,705)
Decrease (Increase) in Deferred Outflows of Resources	41,906
Increase (Decrease) in Accounts Payable	4,204
Increase (Decrease) in Net Pension Liability	(29,555)
Increase (Decrease) In Net OPEB Liability	7,173
Increase (Decrease in Deferred Inflows of Resources	36,375
Net Cash Provided (Used) by Operating Activities	$ (26,795)

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

A. Summary of Significant Accounting Policies

Cardiff School District (District) accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The District operates under a locally elected Governing Board of Trustees form of government and provides educational services to grades K-6 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, special revenue funds, capital facilities funds, debt service funds, and student-related activities.

2. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by GASB.

3. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions. Business type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities, and business type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from general revenues of the District.

Fund Financial Statements. The fund financial statements provide information about the District's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service programs, construction and maintenance of school facilities, and repayment of long-term debt.

Enterprise funds are used to account for activities that are proprietary in nature. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Major Governmental Funds

The District reports the following major governmental funds:

General Fund: The general fund is the primary operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund.

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code §42840*). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other capital projects funds. Other authorized resources that may be deposited into this fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code§41003*).

Bond Interest and Redemption Fund: The Bond Interest and Redemption Fund is used for the repayment of bonds issued for the District (*Education Code §15125 through §15262*). The County of San Diego Auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Non-Major Governmental Funds

The District reports the following non-major governmental funds categorized by the fund type:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following nonmajor special revenue funds:

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code §38091 through §38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code §38091 and §38100*).

Capital Projects Funds: Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The District maintains the following nonmajor capital projects funds:

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code §15146)* and may not be used for any purpose other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code §41003*).

Capital Facilities Fund: The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code §17620 through §17626*). The authority for these levies may be county or city ordinances (*Government Code §65970 through §65981*) or private agreements between the District and the developer. All funds, including interest earned, are restricted to the purposes specified in *Government Code §65970 through §65981* or *Government Code §65995*, or items specified in agreements with the developer (*Government Code §66006*).

Proprietary Fund

Enterprise Fund: Enterprise funds are used to account for an activity for which a fee is charged to external users for goods or services. An enterprise fund is accounted for on the accrual basis. Capital assets and long-term liabilities are recorded in the fund. All revenues and expenses are recorded, regardless of when they are received or paid. The District reports the following enterprise fund:

Child Care Services Fund: This fund accounts for the activities of the Districts fee based child care program.

4. Basis of Accounting – Measurement Focus

Government-Wide and Proprietary Financial Statements. The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

5. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid or at year end, whichever is sooner.

6. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1st. A public hearing must be conducted to receive comments prior to adoption. The District's governing board has satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts.

7. Revenues and Expenses

   a. Revenues – Exchange and Non-Exchange

      Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property taxes, interest, certain grants, and other local sources.

      Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

   b. Expenses/Expenditures

      On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

8. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

   a. Deposits and Investments

      Cash balances held in banks and in revolving funds are insured to $250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code §41001, the District maintains substantially all its cash in the San Diego County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code §53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with San Diego County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued using the first-in/first-out (FIFO) method and consist of expendable supplies held for consumption. Reported inventories are equally offset by a non-spendable fund balance designation, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures during the benefiting period.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of $5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Life
Buildings & Improvements	20 - 50 Years
Land Improvements	10 - 25 Years
Equipment	5 - 15 Years

d. Lease Assets & Lease Liabilities

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles and equipment. In accordance with GASB Statement 87, the District records lease assets and lease liabilities with a capitalization threshold of $5,000. Lease assets are amortized over the shorter of the useful life of the underlying asset (as defined in capital assets policy) or the lease term. Lease liabilities are reduced as principal payments on the lease are made.

e. Subscription Assets & Subscription Liabilities

A subscription based information technology arrangement (SBITA) is a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. SBITAs result in a subscription asset and subscription liability on the date of inception in accordance with GASB Statement 96 which are recorded at present value using an imputed interest rate based on the best available borrowing rate for the District in the year of inception. The District has established a capitalization threshold for subscription assets and liabilities of $5,000. The subscription assets are amortized over the subscription term. The subscription liabilities are reduced as principal payments on the agreements are paid.

f. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The balance of the liabilities is recognized in the government-wide financial statements at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

g. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

h. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and transfers out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

i. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget or resolution. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

j. Minimum Fund Balance Policy

The District has adopted a policy to maintain a minimum economic uncertainty reserve of at least 3% of the total general fund expenditures and other financing uses. The reserve may be increased from time to time in order to address specific anticipated revenue or cash flow shortfalls. The primary purpose of this reserve is to avoid the need for service level reductions in the event of economic downturn. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

k. GASB 54 Fund Presentation

GASB Statement No. 54 defines a special revenue fund as a fund that has a special revenue source that is either restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. The Special Reserve Fund for Other Post-Employment Benefits (Fund 20) does not have continuing revenue sources that are either restricted or committed in nature. As such this fund does not meet the definition of special revenue funds under the provisions of GASB Statement No. 54. This fund has been combined with the general fund for reporting purposes.

l. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

m. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources relating to pension, deferred inflows of resources relating to pension, pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan), and additions to/deductions from the CalPERS Plan and CalSTRS Plan fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

n. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

9. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

10. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

11. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs to an asset or liability.

12. New Accounting Pronouncements

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2024. Those newly implemented pronouncements are as follows:

Description	Date Issued
GASB Statement No. 99 *Omnibus 2022* (Portions related to leases, PPPs, and SBITAs)	Apr-22
GASB Implementation Guide No. 2021-1 *Implementation Guidance Update 2021 (Portion Related to Question 5.1)*	May-21

Implementation of these standards did not result in any changes to financial accounting or reporting for the District.

B. Compliance and Accountability

1. Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any are reported below, along with actions taken to address such violations:

Violation	Action Taken
None Reported	Not Applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

The following funds are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount	Remarks
Childcare Services Enterprise Fund	$ (69,690)	Consistent with the requirements in GASB Statement No. 68 & GASB Statement No. 75 the District has recorded the liability for Pension and Other Post Employment Benefits; however, the District has elected not to fully fund the liabilities at this time as a result of the volatile state economy and state budget.

C. Fair Value Measurements

The District's investments at June 30, 2024, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

		Fair Value Measurement Using		
	Amount	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
External investment pools measured at fair value				
San Diego County Treasury	$ 7,954,366	$ -	$ 7,954,366	$ -
Total investments by fair value level	$ 7,954,366	$ -	$ 7,954,366	$ -

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

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

D. Cash and Investments

As of June 30, 2024, the District held the following cash and cash equivalents:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash in County Treasury	$ 4,170,742	$ 848,675	$ 2,379,473	$ 484,590	$ 7,883,480
Cash in County Treasury - FMV Adjustment	(62,871)	(12,794)	(35,870)	(7,305)	(118,840)
Cash in Bank and in Revolving Fund	41,625	-	-	-	41,625
Total Cash and Cash Equivalents	$ 4,149,496	$ 835,881	$ 2,343,603	$ 477,285	$ 7,806,265

	Enterprise Fund
Cash in County Treasury	$ 192,630
Cash in County Treasury - FMV Adjustment	(2,904)
Total Cash and Cash Equivalents	$ 189,726

1. Cash in County Treasury

   In accordance with Education Code §41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool ($8,076,110 as of June 30, 2024). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was $7,954,366. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, In Banks, and in Revolving Fund

   Cash balances on hand and in banks ($40,125 as of June 30, 2024) and in revolving fund ($1,500 as of June 30, 2024) are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC).

3. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

4. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county treasury is restricted by Government Code §53635 pursuant to §53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of risk.

At June 30, 2024, credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
County Treasurer's Investment Pool	Unrated	Not Applicable	$ 7,954,366

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At June 30, 2024, the District's bank balances were fully insured or collateralized and were therefore not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District maintains pooled investments with the San Diego County Treasury with a fair value of $7,954,366. The average weighted maturity for this pool was 449 days at June 30, 2024.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

5. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

E. Accounts Receivable

There are no significant receivables which are not scheduled for collection within one year of year end. Accounts receivable balances as of June 30, 2024, consisted of:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Federal Government			
Special Education Programs	$ 334,212	$ -	$ 334,212
GEER II	9,376	-	9,376
ESSER III	103,690	-	103,690
Child Nutrition	-	14,906	14,906
State Government			
Special Education Programs	5,004	-	5,004
ELO-P	14,626	-	14,626
ELO-G, Paraprofessional Staff	36,994		36,994
Lottery	40,854	-	40,854
Learning Recover Emergency Block Grant	32,419	-	32,419
EPA	30,411	-	30,411
Child Nutrition	-	58,953	58,953
Total Accounts Receivable	$ 607,586	$ 73,859	$ 681,445

	Enterprise Fund
Local Sources	
Childcare service fees	$ 256,705
Total Accounts Receivable	$ 256,705

F. Leases Receivable

The District holds a facilities lease agreement with Quality Children's Services for use of District owned facilities. The lease began July 1, 2019 with an initial term of June 30, 2023 and a right to extend for an additional three years to June 30, 2025. The lease began at a rate of $5,810 in 2019-20 with periodic increases to $6,500 in 2024-25. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.15%, which is an imputed rate.

Description	Balance Beginning of Year	Current Year Additions	Current Year Principal Collected	Balance End of Year
Quality Children's Services	$ 148,636	$ -	$ 71,951	$ 76,685
Total Leases Receivable	$ 148,636	$ -	$ 71,951	$ 76,685

Description	Balance Beginning of Year	Current Year Additions	Current Year Amortization	Balance End of Year
Quality Children's Services	$ 134,137	$ -	$ 67,068	$ 67,069
Total Deferred Inflows	$ 134,137	$ -	$ 67,068	$ 67,069

G. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

Governmental Activities	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	$ 787,808	$ -	$ -	$ 787,808
Total capital assets not being depreciated	787,808	-	-	787,808
Capital assets being depreciated:				
Improvements	107,790	-	-	107,790
Buildings	31,455,073	-	4,000	31,451,073
Equipment	720,716	99,161	317,413	502,464
Total capital assets being depreciated	32,283,579	99,161	321,413	32,061,327
Less accumulated depreciation for:				
Improvements	(98,135)	(4,273)	-	(102,408)
Buildings	(7,442,106)	(616,776)	(919)	(8,057,963)
Equipment	(454,322)	(61,572)	(317,408)	(198,486)
Total accumulated depreciation	(7,994,563)	(682,621)	(318,327)	(8,358,857)
Total capital assets being depreciated, net	24,289,016	(583,460)	3,086	23,702,470
Governmental activities capital assets, net	$ 25,076,824	$ (583,460)	$ 3,086	$ 24,490,278

Depreciation was charged to functions as follows:

	Governmental Activities
Instruction	$ 647,545
Instruction Related Services	8,211
Pupil Services	1,444
General Administration	25,421
Total	$ 682,621

H. Interfund Balances & Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2024 consisted of the following:

Interfund Receivable (Due From Other Funds)	Interfund Payable (Due To Other Funds)	Amount	Purpose
Special Reserve for Capital Outlay Projects	General Fund	$ 363,034	Capital Projects Contribution
	Total	$ 363,034	

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2024, consisted of the following:

Transfers In	Transfers Out	Amount	Purpose
Special Reserve for Capital Outlay Projects	General Fund	$ 707,035	Capital Projects Contribution
	Total	$ 707,035	

I. Accounts Payable

Accounts payable balances as of June 30, 2024, consisted of:

	Major Governmental Funds			
	General Fund	Special Reserve Fund for Capital Outlay Projects	Nonmajor Governmental Funds	Total Governmental Funds
Vendor payables	$ 294,810	$ 13	$ 412	$ 295,235
Total Accounts Payable	$ 294,810	$ 13	$ 412	$ 295,235

	Enterprise Fund
Vendor payables	$ 11,899
Total Accounts Payable	$ 11,899

J. Unearned Revenue

Unearned revenue balances as of June 30, 2024, consisted of:

	General Fund
Federal Government	
Special Education Programs	$ 7,206
ESSA: Title I	32,990
ESSA: Title II	1,031
ESSER III	101,460
State Government	
In-Person Instruction (IPI) Grant	10,790
California Prekindergarten Planning	124,086
Total Unearned Revenue	$ 277,563

K. Short Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as other financing sources. The District did not issue any short-term debt during the fiscal year ended June 30, 2024.

L. Fund Balance Classifications of the Governmental Funds

Ending fund balance classifications of the governmental funds for the year ended June 30, 2024, consisted of:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest & Redemption Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable Fund Balances					
Revolving Cash	$ 1,500	$ -	$ -	$ -	$ 1,500
Stores Inventory	-	-	-	449	449
Total Nonspendable	1,500	-	-	449	1,949
Restricted Fund Balances					
Capital Projects	-	-	-	358,560	358,560
Debt Service	-	-	2,343,603	-	2,343,603
Educational Programs	1,381,615	-	-	-	1,381,615
Child Nutrition Program	-	-	-	189,043	189,043
Other Purposes	399,931	-	-	3,129	403,060
Total Restricted	1,781,546	-	2,343,603	550,732	4,675,881
Assigned Fund Balances					
Capital Projects	-	1,198,902		-	1,198,902
Other Assigned	1,236	-	-	-	1,236
Total Assigned	1,236	1,198,902	-	-	1,200,138
Unassigned Fund Balances					
Other Unassigned	2,047,009	-	-	-	2,047,009
Total Unassigned	2,047,009	-	-	-	2,047,009
Total Fund Balance	$ 3,831,291	$ 1,198,902	$ 2,343,603	$ 551,181	$ 7,924,977

M. Long Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2024, are as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
General Obligation Bonds					
Principal Balance	$ 22,688,275	$ -	$ 372,239	$ 22,316,036	$ 403,029
Bond Premium	900,608	-	12,358	888,250	14,177
Accreted Interest	3,303,686	236,057	1,162,762	2,376,981	1,246,971
Total General Obligation Bonds	26,892,569	236,057	1,547,359	25,581,267	1,664,177
Certificates of Participation	6,341,000	-	181,000	6,160,000	188,000
Total OPEB Liability*	1,124,451	31,537	-	1,155,988	30,127
Net Pension Liability*	8,381,146	1,932,225	-	10,313,371	-
Compensated Absences*	35,615	-	1,045	34,570	34,570
Total Governmental Activities	$ 42,774,781	$ 2,199,819	$ 1,729,404	$ 43,245,196	$ 1,916,874

Business Type Activities	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Total OPEB Liability*	$ 50,866	$ 7,173	$ -	$ 58,039	$ 1,513
Net Pension Liability*	614,890	-	29,555	585,335	-
Total Business Type Activities	$ 665,756	$ 7,173	$ 29,555	$ 643,374	$ 1,513

*Other long-term liabilities

- Payments for general obligation bonds are made from the bond interest and redemption fund.
- Payments for certificates of participation are made from the general fund.
- Payments for pension contributions are made from the general fund and the childcare services enterprise fund.
- Payments for OPEB contributions are made from the general fund and the childcare services enterprise fund.
- Payments for compensated absences are made from the general fund.

2. General Obligation Bonds

The District's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The District repays general obligation bonds from voter-approved property taxes.

On March 7, 2000, registered voters authorized the issuance of $11,000,000 principal amount of general obligation bonds. The bonds were authorized to finance the repair, renovation, and construction of certain District property and facilities and pay costs of issuance incurred in connection with the issuance of the bonds. The bonds represent a general obligation of the District, payable solely from ad valorem taxes for the payment of the principal and of interest on the bonds upon all property subject to taxation by the District without limitation of rate or amount (except as to certain personal property which is taxable at limited rates). Of the total amount originally authorized, no amounts remain unissued.

On November 8, 2016, registered voters authorized the issuance of $22,000,000 principal amount of general obligation bonds. The bonds were authorized to finance the repair, renovation, and construction of certain District property and equipment and pay costs of issuance incurred in connection with the issuance of the bonds. The bonds represent a general obligation of the District, payable solely from ad valorem taxes for the payment of the principal and of interest on the bonds upon all property subject to taxation by the District without limitation of rate or amount (except as to certain personal property which is taxable at limited rates). Of the total amount originally authorized, no amounts remain unissued.

General obligation bonds at June 30, 2024 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2000 Election, Series A	7/19/2000	4.00 - 6.45%	8/1/2025	$ 10,990,035
2016 Election, Series A	2/23/2017	2.00 - 5.00%	8/1/2046	14,000,000
2016 Election, Series B	2/14/2019	3.00 - 5.00%	8/1/2048	8,000,000
Total General Obligation Bonds				$ 32,990,035

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within
2000 Election, Series A					
Principal Balance	$ 1,043,274	$ -	$ 352,238	$ 691,036	$ 348,029
Premium	33,296	-	11,242	22,054	11,108
Accreted Interest	3,303,687	236,057	1,162,763	2,376,981	1,246,971
2016 Election, Series A					
Principal Balance	13,770,000	-	-	13,770,000	-
Premium	427,905	-	-	427,905	-
2016 Election, Series B					
Principal Balance	7,875,000	-	20,000	7,855,000	55,000
Premium	439,407	-	1,116	438,291	3,069
Total General Obligation Bonds	$ 26,892,569	$ 236,057	$ 1,547,359	$ 25,581,267	$ 1,664,177

The annual requirements to amortize the bonds outstanding at June 30, 2024 are as follows:

Year Ended June 30,	Principal	Interest	Accreted Interest	Total
2025	403,029	$ 853,357	1,246,971	$ 2,503,357
2026	438,007	849,607	1,331,994	2,619,608
2027	140,000	844,107	-	984,107
2028	185,000	836,357	-	1,021,357
2029	235,000	825,857	-	1,060,857
2030-2034	2,035,000	3,883,958	-	5,918,958
2035-2039	3,895,000	3,209,439	-	7,104,439
2040-2044	6,405,000	2,211,498	-	8,616,498
2045-2049	8,580,000	821,109	-	9,401,109
Total	$ 22,316,036	$ 14,335,289	$ 2,578,965	$ 39,230,290

Accreted Interest

Accreted interest is the process of systematically increasing the carrying amount of capital appreciation bonds to their estimated value at the maturity date of the bond. The District imputes the effective interest rate, using the present value, the face value, and the period of the bond and multiplies the effective interest rate by the book value of the debt at the end of the period.

Amounts represented in the repayment schedule for accreted interest are reflective of 100% of amounts to be repaid. Amounts represented as accreted interest in the debt summary are reflective of amounts that have accrued as of June 30, 2024.

Premium

Bond premium arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

Premiums issued on general obligation bonds resulted in effective interest rates as follows:

	2000 Series A	2016 Series A	2016 Series B
Total Interest Payments on Bonds	$ 13,217,006	$ 12,803,103	$ 6,854,484
Less Bond Premium	(266,374)	(435,053)	(446,382)
Net Interest Payments	12,950,632	12,368,050	6,408,102
Par Amount of Bonds	10,999,035	14,000,000	8,000,000
Periods	25	30	30
Effective Interest Rate	4.71%	2.94%	2.67%

3. Certificates of Participation

On May 14, 2020 the Board of Directors of the Cardiff School District issued Resolution 19-20-13 for the authorization, execution, and delivery of a lease-sublease agreement issued in the form of certificates of participation for an amount not to exceed $3,000,000. The purpose of the issuance is to finance capital improvements to school facilities at Ada W. Harris Elementary School and Cardiff Elementary School and to pay the costs of issuing the debt. Initial valuations estimated issuance of $2,495,000. Final valuation of leased property was determined to be $2,725,000, which represented the final issued amount of the certificates of participation. The debt bears an interest rate of 3.15% with semi-annual principal and interest payments due December 1 and June 1 annually through June 1, 2045.

On July 1, 2022 the Board of Directors of the Cardiff School District issued Resolution 22-23-01 for the authorization, execution, and delivery of a lease-sublease agreement issued in the form of certificates of participation for an amount not to exceed $4,000,000. The purpose of the issuance is to finance capital improvements to school facilities at Ada W. Harris Elementary School and Cardiff Elementary School and to pay the costs of issuing the debt. Initial valuations estimated issuance of $3,850,000. Final valuation of leased property was determined to be $3,932,000, which represented the final issued amount of the certificates of participation. The debt bears an interest rate of 3.75% with semi-annual principal and interest payments due December 1 and June 1 annually through June 1, 2047.

The following represents certificates of participation as of June 30, 2024:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2020 Certificates of Participation	5/20/2020	3.15%	6/1/2045	$ 2,725,000
2023 Certificates of Participation	7/7/2022	3.75%	6/1/2047	$ 3,932,000
Total COPs				$ 6,657,000

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
2020 Certificates of Participation					
Principal balance	$ 2,499,000	$ -	$ 80,000	$ 2,419,000	$ 83,000
2023 Certificates of Participation					
Principal balance	3,842,000	-	101,000	3,741,000	105,000
Total COPs	$ 6,341,000	$ -	$ 181,000	$ 6,160,000	$ 188,000

The annual requirements to amortize certificates of participation outstanding at June 30, 2024 are as follows:

Year Ended June 30,	Principal	Interest	Total
2025	$ 188,000	$ 214,865	$ 402,865
2026	194,000	208,260	402,260
2027	201,000	201,426	402,426
2028	208,000	194,363	402,363
2029	216,000	187,037	403,037
2030-2034	1,197,000	815,800	2,012,800
2035-2039	1,422,000	589,470	2,011,470
2040-2044	1,692,000	320,205	2,012,205
2045-2049	842,000	49,329	891,329
Total	$ 6,160,000	$ 2,780,755	$ 8,940,755

4. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2024 amounted to $34,570. This amount is included as part of long-term liabilities in the government-wide financial statements.

5. Net Pension Liability

The District's combined beginning net pension liability was $8,996,036 and increased by $1,902,670 during the year ended June 30, 2024 for a combined ending net pension liability of $10,898,706. See Note N for additional information regarding the net pension liability.

6. Net OPEB Liability

The District's combined beginning total OPEB liability was $1,175,317 and increased by $38,710 during the year ended June 30, 2024 for an ending total OPEB liability of $1,214,027. See Note O for additional information regarding the net OPEB liability.

N. Pension Plans

1. General Information about the Pension Plans

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plan's provisions and benefits in effect at June 30, 2024 are summarized as follows:

	CalSTRS	
	Before	After
Hire Date	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55 - 60	55 - 62
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.4%*	1.0 - 2.4%*
Required Employee Contribution Rates (2023-24)	10.250%	10.205%
Required Employer Contribution Rates (2023-24)	19.100%	19.100%
Required State Contribution Rates (2023-24)	10.828%	10.828%

*Amounts are limited to 120% of Social Security Wage Base.
**The contribution rate for CalSTRS 2% at 62 members is based, in part, on the normal cost of benefits and may increase or decrease in future years.

	CalPERS	
Hire Date	Before Jan. 1, 2013	After Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 62	52 - 67
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%*	1.0 - 2.5%*
Required Employee Contribution Rates (2023-24)	7.000%	8.000%
Required Employer Contribution Rates (2023-24)	26.680%	26.680%

*Amounts are limited to 120% of Social Security Wage Base
**The rate imposed on CalPERS 2% at 62 members is based on the normal cost of benefits.

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2024, California Education Code §22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS board have been established at 19.10% of creditable compensation for the fiscal year ended June 30, 2024. The CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation.

CalPERS

California Public Employees' Retirement Law §20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2024, the employee contribution rate was 7.00% for employees hired prior to January 1, 2013 and 8.00% for employees hired on or after January 1, 2013, and the employer contribution rate was 26.68% of covered payroll.

On Behalf Payments

Consistent with California Education Code §22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2024 the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

	CalSTRS		
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2022	10.828%	$ 600,675	$ 89,377
2023	10.828%	581,874	1,773,121
2024	10.828%	479,864	(153,018)

d. Contributions Recognized

For the fiscal year ended June 30, 2024 (measurement period June 30, 2023), the contributions recognized for each plan were:

	Governmental Fund Financial Statements (Current Financial Resources Measurement		
	CalSTRS	CalPERS	Total
Contributions - Employer	$ 1,082,994	$ 521,696	$ 1,604,690
Contributions - State On Behalf Payments	481,058	-	481,058
Total Governmental Funds	$ 1,564,052	$ 521,696	$ 2,085,748

	Enterprise Fund Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	$ -	$ 72,070	$ 72,070
Contributions - State On Behalf Payments	-	-	-
Total Enterprise Funds	$ -	$ 72,070	$ 72,070

	Government-Wide Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Governmental Activities			
Contributions - Employer	$ 1,000,938	$ 449,983	$ 1,450,921
Contributions - State On Behalf Payments	480,698	-	480,698
Total Governmental Activities	$ 1,481,636	$ 449,983	$ 1,931,619
Business-Type Activities			
Contributions - Employer	$ -	$ 72,070	$ 72,070
Contributions - State On Behalf Payments	-	-	-
Total Business-Type Activities	$ -	$ 72,070	$ 72,070
Total Government-Wide	$ 1,481,636	$ 522,053	$ 2,003,689

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

As of June 30, 2023 (measurement date) the District reported net pension liabilities for its proportionate share of the net pension liability of each plan as follows:

	Proportionate Share of the Net Pension Liability		
	Governmental Activities	Business-Type Activities	Total
CalSTRS	$ 6,658,731	$ -	$ 6,658,731
CalPERS	3,654,640	585,335	4,239,975
Total	$ 10,313,371	$ 585,335	$ 10,898,706

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to measurement date June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2023 and June 30, 2024 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	*State's Proportionate Share	Total for District Employees	District's Proportionate Share
Governmental Activities				
Proportion June 30, 2023	0.007596%	0.005241%	0.012837%	0.009018%
Proportion June 30, 2024	0.008743%	0.004179%	0.012922%	0.010096%
Change in Proportion	0.001147%	-0.001062%	0.000085%	0.001078%
Business-Type Activities				
Proportion June 30, 2023	0.000000%	0.000000%	0.000000%	0.001787%
Proportion June 30, 2024	0.000000%	0.000000%	0.000000%	0.001617%
Change in Proportion	0.000000%	0.000000%	0.000000%	-0.000170%

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

a. Pension Expense

	Governmental Activities		
	CalSTRS	CalPERS	Total
Change in Net Pension Liability	$ 1,380,596	$ 551,629	$ 1,932,225
State On Behalf Pension Expense	(153,018)	-	(153,018)
Employer Contributions	1,014,210	446,544	1,460,754
Change in Deferrals for:			-
Experience Differences	(584,194)	(139,200)	(723,394)
Changes in Assumptions	174,218	61,176	235,394
Changes in Proportionate Share	(677,486)	(427,066)	(1,104,552)
Earnings Differences	(473,915)	11,695	(462,220)
Total Pension Expense	$ 680,411	$ 504,778	$ 1,185,189

	Business-Type Activities		
	CalSTRS	CalPERS	Total
Change in Net Pension Liability	$ -	$ (29,555)	$ (29,555)
State On Behalf Pension Expense	-	-	-
Employer Contributions	-	71,006	71,006
Change in Deferrals for:			-
Experience Differences	-	(25,243)	(25,243)
Changes in Assumptions	-	18,520	18,520
Changes in Proportionate Share	-	69,014	69,014
Earnings Differences	-	2,449	2,449
Total Pension Expense	$ -	$ 106,191	$ 106,191

Total Pension Expense Government-Wide	$ 680,411	$ 610,969	$ 1,291,380

b. Deferred Outflows and Inflows of Resources

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Governmental Activities			
Subsequent Contributions	$ 1,082,994	$ 521,696	$ 1,604,690
Experience Differences	523,306	133,369	656,675
Changes in Assumptions	38,557	168,367	206,924
Changes in Proportionate Share	823,864	372,806	1,196,670
Earnings Differences	28,171	390,367	418,538
Total Governmental Activities	2,496,892	1,586,605	4,083,497
Business-Type Activities			
Subsequent Contributions	-	75,528	75,528
Experience Differences	-	21,361	21,361
Changes in Assumptions	-	26,966	26,966
Changes in Proportionate Share	-	23,461	23,461
Earnings Differences	-	62,522	62,522
Total Business-Type Activities	-	209,838	209,838
Total Deferred Outflows of Resources	$ 2,496,892	$ 1,796,443	$ 4,293,335

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Governmental Activities			
Experience Differences	$ 356,188	$ 56,131	$ 412,319
Changes in Proportionate Share	424,329	65,968	490,297
Total Governmental Activities	780,517	122,099	902,616
Business-Type Activities			
Experience Differences	-	8,989	8,989
Changes in Proportionate Share	-	60,276	60,276
Total Business-Type Activities	-	69,265	69,265
Total Deferred Inflows of Resources	$ 780,517	$ 191,364	$ 971,881

Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2025. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five-year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Governmental Activities

Year Ended June 30,	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2025	$ 1,147,684	$ 869,040	$ (212,658)	$ (96,275)	$ 1,707,791
2026	(82,128)	305,075	(211,484)	(25,824)	(14,361)
2027	785,754	400,343	(185,394)	-	1,000,703
2028	260,176	12,147	(106,531)	-	165,792
2029	192,704	-	(64,450)	-	128,254
Thereafter	192,702	-	-	-	192,702
Total	$ 2,496,892	$ 1,586,605	$ (780,517)	$ (122,099)	$ 3,180,881

Business-Type Activities

Year Ended June 30,	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2025	$ -	$ 132,590	$ -	$ (27,329)	$ 105,261
2026	-	27,248	-	(26,120)	1,128
2027	-	48,055	-	(15,816)	32,239
2028	-	1,945	-	-	1,945
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Total	$ -	$ 209,838	$ -	$ (69,265)	$ 140,573

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2024, were based on actuarial valuations determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	6/30/2024	6/30/2024
Measurement Date	6/30/2023	6/30/2023
Valuation Date	6/30/2022	6/30/2022
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	2015 - 2018	2000 - 2019
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Payroll Growth	3.50%	Varies[3]
Investment Rate of Return	7.10%	6.90%
Post Retirement Benefit Increase	2.00% Simple [1]	2.00% - 2.30%[4]
Mortality	CalSTRS Data[2]	CalPERS Data[5]

(1) CalSTRS post-retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.

(2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2021 experience study report (based on CalPERS demographic data from 2000 to 2019) that can be found on the CalPERS website.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 6.90% for CalPERS. The projection of cash flows used to determine the discount rates assumed the contributions from the plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate, and the use of the discount bond rate calculations is not necessary for either plan. The stress test results are presented in detailed reports that can be obtained from CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts. Finally, the CalPERS discount rate was decreased from 7.15% to 6.90% at measurement date June 30, 2022 (fiscal year June 30, 2023) resulting from a new actuarial experience study completed.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return[1]
Public Equity	38.00%	5.25%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	14.00%	2.45%
Risk Mitigation Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.65%
Cash/Liquid	2.00%	0.05%

[1] 20-Year Average. Real rates of return are net of assumed 2.75% inflation.

CalPERS

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return[2],[3]
Global Equity - cap weighted	30.00%	4.54%
Global Equity - non-cap weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-Backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

[2] An expected price inflation of 2.30% used for this period.

[3] Figures are based on the 2021-22 Asset Liability Management Study.

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS		
	Governmental Activities	Business-Type Activities	Total
1% Decrease	6.10%	6.10%	6.10%
Net Pension Liability	$ 11,169,532	$ -	$ 11,169,532
Current Discount Rate	7.10%	7.10%	7.10%
Net Pension Liability	$ 6,658,731	$ -	$ 6,658,731
1% Increase	8.10%	8.10%	8.10%
Net Pension Liability	$ 2,912,031	$ -	$ 2,912,031

	CalPERS		
	Governmental Activities	Business-Type Activities	Total
1% Decrease	5.90%	5.90%	5.90%
Net Pension Liability	$ 5,283,664	$ 846,245	$ 6,129,909
Current Discount Rate	6.90%	6.90%	6.90%
Net Pension Liability	$ 3,654,640	$ 585,335	$ 4,239,975
1% Increase	7.90%	7.90%	7.90%
Net Pension Liability	$ 2,308,288	$ 369,701	$ 2,677,989

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

CalSTRS Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2023 (Previously Reported)	$ 47,438,106	$ 38,518,225	$ 8,919,881	$ 3,641,746	$ 5,278,135
Changes for the year					
Change in proportionate share	314,111	255,048	59,063	(737,938)	797,001
Service cost	1,056,374	-	1,056,374	341,633	714,741
Interest	3,382,592	-	3,382,592	1,093,937	2,288,655
Experience differences	902,343	-	902,343	291,820	610,523
Change in assumptions	-	-	-	-	-
Change in benefits	75,852	-	75,852	24,531	51,321
Contributions:					
Employer	-	1,000,938	(1,000,938)	(323,705)	(677,233)
Employee	-	556,292	(556,292)	(179,906)	(376,386)
State on behalf	-	480,698	(480,698)	(155,459)	(325,239)
Net investment income	-	2,542,404	(2,542,404)	(822,218)	(1,720,186)
Other income	-	39,283	(39,283)	(12,704)	(26,579)
Benefit payments[(1)]	(2,375,580)	(2,375,580)	-	-	-
Administrative expenses	-	(28,687)	28,687	9,277	19,410
Borrowing costs	-	(35,148)	35,148	11,367	23,781
Other expenses	-	(1,163)	1,163	376	787
Net changes	3,355,692	2,434,085	921,607	(458,989)	1,380,596
Balance at June 30, 2024	$ 50,793,798	$ 40,952,310	$ 9,841,488	$ 3,182,757	$ 6,658,731

(1) – Includes refunds of employee contributions

CalPERS Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2023 (Previously Reported)	$ 10,261,996	$ 7,158,985	$ 3,103,011
Changes for the year			
Change in proportionate share	1,226,706	855,776	370,930
Service cost	277,032	-	277,032
Interest	794,892	-	794,892
Experience differences	179,488	-	179,488
Change in assumptions	-	-	-
Change in benefits	-	-	-
Contributions:			
Employer	-	449,983	(449,983)
Employee	-	134,707	(134,707)
Nonemployer	-	-	-
Net plan to plan resource movement	-	(1)	1
Net investment income	-	491,938	(491,938)
Benefit payments[(1)]	(573,066)	(573,066)	-
Administrative expenses	-	(5,914)	5,914
Other expenses	-	-	-
Net changes	1,905,052	1,353,423	551,629
Balance at June 30, 2024	$ 12,167,048	$ 8,512,408	$ 3,654,640

(1) – Includes refunds of employee contributions

CalPERS Business Type Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2023 (Previously Reported)	$ 2,033,509	$ 1,418,619	$ 614,890
Changes for the year			
Change in proportionate share	(193,451)	(134,955)	(58,496)
Service cost	44,370	-	44,370
Interest	127,312	-	127,312
Experience differences	28,747	-	28,747
Change in assumptions	-	-	-
Change in benefits	-	-	-
Contributions:			
Employer	-	72,070	(72,070)
Employee	-	21,575	(21,575)
Nonemployer	-	-	-
Net plan to plan resource movement	-	-	-
Net investment income	-	78,790	(78,790)
Benefit payments[(1)]	(91,784)	(91,784)	-
Administrative expenses	-	(947)	947
Other expenses	-	-	-
Net changes	(84,806)	(55,251)	(29,555)
Balance at June 30, 2024	$ 1,948,703	$ 1,363,368	$ 585,335

(1) – Includes refunds of employee contributions

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports available on their respective websites.

O. Postemployment Benefits Other than Pension Benefits (OPEB)

1. Plan Description

The District's defined benefit OPEB plan, Cardiff School District Retiree Health Care Plan (the Plan) provides OPEB for retirees that meet eligibility requirements until age 65. Retirees in the plan are eligible for the same medical plans as active employees. The Plan is a single employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the Districts governing board. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

2. Benefits Provided

Certificated Employees

The District provides retiree medical benefits (including prescription drug), dental and vision benefits to eligible retirees and their dependents. Eligibility for retiree health coverage requires retirement under CalSTRS with at least 15 consecutive years of benefit eligible District service. Retiree health benefits end at the earlier of the end of 5 years or the retiree's attainment of age 65. The District contribution for retiree health coverage is to pay up to the same annual cap as active employees in place at retirement (currently $8,591.80). Dependent coverage (except COBRA continuation) ceases upon the death of the retiree.

Classified & Other Employees

The District provides retiree medical benefits (including prescription drug), dental and vision benefits to eligible retirees and their dependents. Eligibility for the retiree health coverage requires retirement under CalPERS on or after age 55 with at least 15 consecutive years of benefit eligible District service. Retiree health benefits end at the earlier of the end of 5 years or the retiree's attainment of age 65. The District contribution for retiree health coverage is to pay up to the same annual cap as active employees in place at retirement (currently $10,142). Dependent coverage (except COBRA continuation) ceases upon the death of the retiree.

3. Contributions

The District contributes 100% up to a cap of $10,142. Retirees are not required to make any contributions, unless the cost of coverage exceeds the cap. For the year ended June 30, 2024 retirees did not make any contributions to the healthcare plan.

4. Plan Membership

Membership of the plan consisted of the following as of June 30, 2023:

Inactive plan members or beneficiaries currently receiving benefits	2
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	63
	65

5. Total OPEB Liability

The Cardiff School District's total OPEB liability of $1,214,027 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2023.

6. Actuarial Assumptions and Other Inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Economic assumptions:	
Inflation	2.50% per annum
Salary increases	2.75% per annum, in aggregate
Discount rate	4.13%
Healthcare cost trend rates	8.00% decreasing to 4.50%
Retiree's share of costs	0.00%

The discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Index, Bond Buyer 20-Bond GO Index, and Fidelity GO 20 Year Bond Index.

Mortality rates are based on the SOA Pub 2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019, the SOA Pub-2010 Teachers Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019, and SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019.

The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the "cost" is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs.

All employees eligible as of the measurement date in accordance with provisions of the Plan were included in the valuation.

7. Changes in Total OPEB Liability

	Governmental Activities	Business Type Activities	Total
Balance at June 30, 2023	$ 1,124,451	$ 50,866	$ 1,175,317
Service Cost	63,179	3,172	66,351
Interest	47,115	2,365	49,480
Change in Proportionate Shares	(5,324)	5,324	-
Changes in Benefit Terms	21,561	1,082	22,643
Experience Differences	(44,950)	(2,257)	(47,207)
Changes in Assumptions	11,321	568	11,889
Benefit Payments	(61,365)	(3,081)	(64,446)
Net Changes	31,537	7,173	38,710
Balance at June 30, 2024	$ 1,155,988	$ 58,039	$ 1,214,027

8. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Plan, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
Total OPEB Liability - Governmental Activities	$ 1,213,810	$ 1,155,988	$ 1,098,804
Total OPEB Liability - Business Type Activities	60,942	58,039	55,168
Total Total OPEB Liability	$ 1,274,752	$ 1,214,027	$ 1,153,972

9. Sensitivity of the Total OPEB Liability to Changes in Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Plan, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease 7.00% Decreasing to 3.50%	Current Healthcare Cost Trend Rates 8.00% Decreasing to 4.50%	1% Increase 9.00% Decreasing to 5.50%
Total OPEB Liability - Governmental Activities	$ 1,113,793	$ 1,155,988	$ 1,203,609
Total OPEB Liability - Business Type Activities	55,921	58,039	60,430
Total Total OPEB Liability	$ 1,169,714	$ 1,214,027	$ 1,264,039

10. OPEB Expense

For the fiscal year ended June 30, 2024, the District recognized OPEB expense of $109,139.

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

At June 30, 2024 the District reported deferred outflows and deferred inflows of resources related to OPEB for the following:

	Deferred Outflows of Resources		
	Governmental Activities	Business Type Activities	Total
Changes of Assumptions	$ 54,830	$ 2,754	$ 57,584
Changes in Proportionate Shares	4,794	10,662	15,456
Subsequent Contributions	30,127	1,513	31,640
Experience Differences	3,330	167	3,497
Total Deferred Outflows of Resources	$ 93,081	$ 15,096	$ 108,177

	Deferred Inflows of Resources		
	Governmental Activities	Business Type Activities	Total
Experience Differences	$ 73,281	$ 3,678	$ 76,959
Changes of Assumptions	160,235	8,045	168,280
Changes in Proportionate Shares	10,662	4,794	15,456
Total Deferred Inflows of Resources	$ 244,178	$ 16,517	$ 260,695

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will impact OPEB expense under the following amortization schedule:

Governmental Activities			
Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2025	$ 43,775	$ (44,205)	$ (430)
2026	13,648	(35,373)	(21,725)
2027	11,251	(34,533)	(23,282)
2028	11,249	(34,534)	(23,285)
2029	8,135	(31,016)	(22,881)
Thereafter	5,023	(64,517)	(59,494)
Total	$ 93,081	$ (244,178)	$ (151,097)

Business Type Activities			
Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2025	$ 7,099	$ (4,364)	$ 2,735
2026	1,370	(4,134)	(2,764)
2027	1,370	(1,694)	(324)
2028	1,372	(1,692)	(320)
2029	1,217	(1,518)	(301)
Thereafter	2,668	(3,115)	(447)
Total	$ 15,096	$ (16,517)	$ (1,421)

P. Risk Management

The District is exposed to risk of losses due to:

- Torts,
- Theft of, damage to, or destruction of assets,
- Business interruption,
- Errors or omissions,
- Job related illness or injuries to employees,
- Natural disasters,
- Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention, risk transfer to and from an insurer, and risk transfer to a non-insurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

There have been no significant changes in property and liability or workers compensation coverage during the current fiscal year.

Q. Participation in Joint Powers Authorities

The District is a member of the San Diego County Schools Risk Management Joint Powers Authority and the San Diego County Schools Fringe Benefits Consortium. The relationship between the District and each JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

R. Commitments and Contingencies

1. State and Federal Allowances, Awards, and Grants

   The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

2. Litigation

   The District is involved in various legal matters which could result in litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all potential litigation is not expected to have a material adverse effect on the overall financial position of the District as of June 30, 2024.

3. Construction Commitments

   As of June 30, 2024, the District did not have any construction commitments.

S. Deferred Outflows of Resources

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the pension plan measurement date and other items as outlined in the GASB pronouncement have been recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred outflows of resources.

A summary of the deferred outflows of resources as of June 30, 2024, is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Pension Related				
CalSTRS	$ 1,401,906	$ 2,446,632	$ 1,351,646	2,496,892
CalPERS	1,174,735	1,226,962	815,092	1,586,605
OPEB Related	126,937	41,448	75,304	93,081
Total Governmental Activities	2,703,578	3,715,042	2,242,042	4,176,578
Business Type Activities:				
Pension Related				
CalPERS	250,560	90,741	131,463	209,838
OPEB Related	16,066	7,405	8,375	15,096
Total Business Type Activities	266,626	98,146	139,838	224,934
Total Deferred Outflows of Resources	$ 2,970,204	$ 3,813,188	$ 2,381,880	$ 4,401,512

Future amortization of deferred outflows of resources is as follows:

	Governmental Activities		
Year Ended June 30,	Pension Related	OPEB Related	Total
2025	$ 2,016,724	$ 43,775	$ 2,060,499
2026	222,947	13,648	236,595
2027	1,186,097	11,251	1,197,348
2028	272,323	11,249	283,572
2029	192,704	8,135	200,839
Thereafter	192,702	5,023	197,725
Total	$ 4,083,497	$ 93,081	$ 4,176,578

Year Ended June 30,	Business Type Activities: Pension Related	OPEB Related	Total
2025	$ 132,590	$ 7,099	$ 139,689
2026	27,248	1,370	28,618
2027	48,055	1,370	49,425
2028	1,945	1,372	3,317
2029	-	1,217	1,217
Thereafter	-	2,668	2,668
Total	$ 209,838	$ 15,096	$ 224,934

T. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, items as outlined in the GASB statement have been recorded as deferred inflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred inflows of resources.

In accordance with GASB Statement No. 87 deferred rent is recorded as a deferred inflow of resources and amortized over the life of the lease receivable.

A summary of the deferred inflows of resources as of June 30, 2024, is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Pension Related				
CalSTRS	$ 1,302,077	$ (308,902)	$ 212,658	$ 780,517
CalPERS	365,518	(83,099)	160,320	122,099
OPEB Related	238,108	50,274	44,204	244,178
Deferred Rent Income	134,137	-	67,068	67,069
Total Governmental Activities	2,039,840	(341,727)	484,250	1,213,863
Business Type Activities:				
Pension Related				
CalPERS	3,032	94,073	27,840	69,265
OPEB Related	18,625	2,257	4,365	16,517
Total Business Type Activities	21,657	96,330	32,205	85,782
Total Deferred Outflows of Resources	$ 2,061,497	$ (245,397)	$ 516,455	$ 1,299,645

Future amortization of deferred inflows of resources is as follows:

	Governmental Activities			
Year Ended June 30,	Pension Related	OPEB Related	Deferred Rent	Total
2025	$ 308,933	$ 44,205	$ 67,069	$ 420,207
2026	237,308	35,373		272,681
2027	185,394	34,533	-	219,927
2028	106,531	34,534	-	141,065
2029	64,450	31,016	-	95,466
Thereafter	-	64,517	-	64,517
Total	$ 902,616	$ 244,178	$ 67,069	$ 1,213,863

	Business Type Activities		
Year Ended June 30,	Pension Related	OPEB Related	Total
2025	$ 27,329	$ 4,364	$ 31,693
2026	26,120	4,134	30,254
2027	15,816	1,694	17,510
2028	-	1,692	1,692
2029	-	1,518	1,518
Thereafter	-	3,115	3,115
Total	$ 69,265	$ 16,517	$ 85,782

U. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement No. 99 *Omnibus 2022* (Portions related to financial guarantees and derivative instruments)	Apr-22	2024-25
GASB Statement No. 100 *Accounting Changes and Error Corrections (Amendment of GASB Statement No. 62)*	Jun-22	2024-25
GASB Statement No. 101 *Compensated Absences*	Jun-22	2024-25
GASB Statement No. 102 *Certain Risk Disclosures*	Dec-23	2024-25
GASB Statement No. 103 *Financial Reporting Model Improvements*	Apr-24	2025-26
GASB Statement No. 104 *Disclosure of Certain Capital Assets*	Sep-24	2025-26
GASB Implementation Guide No. 2023-1 *Implementation Guidance Update* 2023	Jun-23	2024-25

The effects of the upcoming guidance and pronouncements on the District's financial statements has not yet been determined.

Required Supplementary Information

Cardiff School District

Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Variance Original to Final Budget Positive/	Actual	Variance to Final Budget Positive (Negative)
	Original	Final			
Revenues					
LCFF Sources					
State Apportionment	$ 386,644	$ 386,644	$ -	$ 386,643	$ (1)
Education Protection Account	120,600	120,600	-	122,755	2,155
Property Taxes	11,034,646	11,037,746	3,100	11,325,403	287,657
Federal Revenue	348,940	348,940	-	504,251	155,311
Other State Revenue	1,181,109	1,181,109	-	1,151,893	(29,216)
Interest and Investment Income	28,000	28,000	-	173,530	145,530
Other Local Revenue	670,572	670,572	-	877,022	206,450
Total Revenues	13,770,511	13,773,611	3,100	14,541,497	767,886
Expenditures					
Current Expenditures:					
Certificated Salaries	5,735,964	5,745,964	(10,000)	5,825,468	(79,504)
Classified Salaries	2,043,094	2,043,094	-	1,945,141	97,953
Employee Benefits	3,352,471	3,352,471	-	2,977,422	375,049
Books and Supplies	372,737	372,737	-	372,925	(188)
Services and Other Operating	1,219,451	1,262,451	(43,000)	1,450,912	(188,461)
Other Outgo	207,000	207,000	-	164,331	42,669
Capital Outlay	-	-	-	99,161	(99,161)
Debt Service			-		
Principal	181,000	181,000	-	181,000	-
Interest	221,226	221,226	-	221,226	-
Total Expenditures	13,332,943	13,385,943	(53,000)	13,237,586	148,357
Excess (Deficiency) of Revenues Over Expenditures	437,568	387,668	(49,900)	1,303,911	916,243
Other Financing Sources (Uses)					
Interfund Transfers Out	(145,000)	(198,000)	(53,000)	(707,035)	(509,035)
Net Financing Sources (Uses)	(145,000)	(198,000)	(53,000)	(707,035)	(509,035)
Net Change in Fund Balance	292,568	189,668	(102,900)	596,876	407,208
Fund Balance - Beginning of Year	3,233,178	3,233,178	-	3,233,178	-
Fund Balance - End of Year	$ 3,525,746	$ 3,422,846	$ (102,900)	$ 3,830,054	$ 407,208

See Accompanying Notes to Required Supplementary Information

Cardiff School District

Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS

Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.0087%	0.0076%	0.0083%	0.0080%	0.0085%	0.0085%	0.0083%	0.0083%	0.0094%	0.0087%
District's proportionate share of the net pension liability (asset)	$ 6,658,731	$ 5,278,135	$ 3,761,626	$ 7,725,589	$ 7,667,963	$ 7,824,043	$ 7,675,860	$ 6,684,591	$ 6,344,141	$ 5,109,658
State's proportionate share of the net pension liability (asset) associated with the District	3,182,757	3,219,273	2,437,366	4,282,687	4,402,079	4,283,685	4,524,134	3,986,634	3,183,075	2,931,776
Total	$ 9,841,488	$ 8,497,408	$ 6,198,992	$ 12,008,276	$ 12,070,042	$ 12,107,728	$ 12,199,994	$ 10,671,225	$ 9,527,216	$ 8,041,434
District's covered payroll*	5,256,681	4,849,362	4,856,731	4,907,690	4,563,606	4,520,949	4,388,633	4,106,199	4,354,685	$ 3,874,485
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	126.67%	108.84%	77.45%	157.42%	169.61%	178.28%	174.90%	162.79%	145.69%	131.88%
Plan fiduciary net position as a percentage of the total pension liability	80.62%	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%

*Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Cardiff School District

Schedule of the District's Contributions - CalSTRS

Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 1,082,994	$ 1,004,026	$ 820,512	$ 784,362	$ 839,215	$ 932,149	$ 652,373	$ 552,090	$ 440,595	$ 386,696
Contributions in relation to the contractually required contribution	(1,082,994)	(1,004,026)	(820,512)	(784,362)	(839,215)	(932,149)	(652,373)	(552,090)	(440,595)	(386,696)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll*	$ 5,670,126	$ 5,256,681	$ 4,849,362	$ 4,856,731	$ 4,907,690	$ 5,725,730	$ 4,520,949	$ 4,388,633	$ 4,106,199	$ 4,354,685
Contributions as a percentage of covered payroll	19.10%	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%

*Covered payroll on this schedule is based on the fiscal year.

Cardiff School District

Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.0117%	0.0108%	0.0104%	0.0109%	0.0118%	0.0122%	0.0121%	0.0120%	0.0123%	0.0119%
District's proportionate share of the net pension liability (asset)	$ 4,239,975	$ 3,717,901	$ 2,114,375	$ 3,355,501	$ 3,445,433	$ 3,253,704	$ 2,885,486	$ 2,364,669	$ 1,809,817	$ 1,347,510
District's covered payroll*	$ 2,027,694	$ 1,400,175	$ 1,222,928	$ 1,362,766	$ 1,435,334	$ 1,626,992	$ 1,552,412	$ 1,449,886	$ 1,365,415	$ 1,079,545
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	209.10%	265.53%	172.89%	246.23%	240.04%	199.98%	185.87%	163.09%	132.55%	124.82%
Plan fiduciary net position as a percentage of the total pension liability	69.96%	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%

*Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Cardiff School District

Schedule of the District's Contributions - CalPERS

Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 597,224	$ 514,426	$ 320,780	$ 253,146	$ 268,751	$ 259,250	$ 223,122	$ 189,791	$ 151,305	$ 141,993
Contributions in relation to the contractually required contribution	(597,224)	(514,426)	(320,780)	(253,146)	(268,751)	(259,250)	(223,122)	(189,791)	(151,305)	$ (141,993)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll*	2,238,471	2,027,694	$ 1,400,175	$ 1,222,928	$ 1,362,766	$ 1,435,334	$ 1,626,991	$ 1,552,412	$ 1,449,886	$ 1,365,415
Contributions as a percentage of covered payroll	26.680%	25.370%	22.910%	20.700%	19.721%	18.062%	13.714%	12.226%	10.436%	10.399%

*Covered payroll on this schedule is based on the fiscal year.

Cardiff School District

Schedule of Changes in the District's Total OPEB Liability and Related Ratios – CSD Retiree Health Benefit Plan
Last Ten Fiscal Years*

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB liability:										
Service cost	$ 66,351	$ 86,737	$ 89,296	$ 76,584	$ 74,933	$ 73,907	$ 78,324	N/A	N/A	N/A
Interest	49,480	28,661	37,157	45,835	45,400	44,575	38,546	N/A	N/A	N/A
Changes of benefit terms	22,643	(336)	(19,539)	-	-	-	-	N/A	N/A	N/A
Experience differences	(47,207)	4,371	(15,232)	(18,110)	(33,254)	-	-	N/A	N/A	N/A
Changes of assumptions	11,889	(125,058)	(92,435)	61,075	29,439	(7,085)	(38,744)	N/A	N/A	N/A
Benefit payments	(64,446)	(81,605)	(87,996)	(85,925)	(133,799)	(118,794)	(111,544)	N/A	N/A	N/A
Net change in total OPEB liability	38,710	(87,230)	(88,749)	79,459	(17,281)	(7,397)	(33,418)	N/A	N/A	N/A
Total OPEB liability - beginning	1,175,317	1,262,547	1,351,296	1,271,837	1,289,118	1,296,515	1,329,933	N/A	N/A	N/A
Total OPEB liability - ending	$ 1,214,027	$ 1,175,317	$ 1,262,547	$ 1,351,296	$ 1,271,837	$ 1,289,118	$ 1,296,515	N/A	N/A	N/A
Covered payroll	N/A	N/A	N/A	5,900,933	5,743,000	5,089,000	5,089,000	N/A	N/A	N/A
Total OPEB liability as a percentage of covered payroll	N/A	N/A	N/A	22.90%	22.15%	25.33%	25.48%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

A. Budgetary Comparison Schedule Reconciliation

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Post-Employment Benefits (Fund 20) does not meet the definition of a special revenue fund and is therefore included with the General Fund for reporting purposes. The budgetary comparison schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only. Below represents a reconciliation between the schedules:

General Fund - Basic Financial Statements Ending Fund Balance	$ 3,831,291
Less Fund 20 Fund Balance	(1,237)
General Fund - Budgetary Comparison Schedule Ending Fund Balance	$ 3,830,054
General Fund - Basic Financial Statements Net Change in Fund Balance	$ 596,932
Less Fund 20 Net Change in Fund Balance	(56)
General Fund - Budgetary Comparison Schedule Net Change in Fund Balance	$ 596,876

B. Excess of Expenditures Over Appropriations

As of June 30, 2024, the District's expenditures which exceeded appropriations in the following categories:

Appropriations Category	Excess Expenditures	Reason for Excess Expenditures
General Fund:		
Certificated Salaries	$ 79,504	The District underestimated costs of certificated salaries.
Books and Supplies	188	The District underestimated the costs of books and supplies.
Services and Other	188,461	The District underestimated the costs of services and other operating expenditures.
Capital Outlay	99,161	The District underestimated the costs of equipment replacement.

Amounts in excess of appropriations were not considered a violation of any laws, regulations, contracts or grant agreements and did not have a direct or material effect on the financial statements.

C. Schedule of District's Proportionate Share – CalSTRS

1. Benefit Changes: Changes in benefits reflect changes enacted by law for benefits offered and eligibility criteria.

2. Changes in Assumptions: Assumptions used in determining the total pension liability of the CalSTRS Plan changed due to actuarial experience studies performed by CalSTRS.

D. Schedule of District's Contributions – CalSTRS

The total pension liability for California State Teachers' Retirement System (CalSTRS) for measurement date June 30, 2023, was determined with a valuation completed June 30, 2022 (released in May 2023). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17	06/30/18
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16	06/30/17
Experience Study	2006 - 2010	2006 - 2010	2006 - 2010	2006 - 2015	2006 - 2015
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return [(1)]	7.60%	7.60%	7.60%	7.10%	7.10%
Consumer Price Inflation	3.00%	3.00%	3.00%	2.75%	2.75%
Wage Growth (Average)	3.75%	3.75%	3.75%	3.50%	3.50%
Post-Retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement Date	06/30/19	06/30/20	06/30/21	06/30/22	06/30/23
Valuation Date	06/30/18	06/30/19	06/30/20	06/30/21	06/30/22
Experience Study	2006 - 2015	2015 - 2018	2015 - 2018	2015 - 2018	2015 - 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return [(1)]	7.60%	7.60%	7.60%	7.10%	7.10%
Consumer Price Inflation	3.00%	3.00%	3.00%	2.75%	2.75%
Wage Growth (Average)	3.75%	3.75%	3.75%	3.50%	3.50%
Post-Retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

(1) – Net of investment expenses but gross of administrative expenses.

CalSTRS uses a generational mortality assumption, which involves the use of base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on the CalSTRS website.

E. Schedule of District's Proportionate Share – CalPERS

1. Benefit Changes: Changes in benefits reflect changes enacted by law for benefits offered and eligibility criteria.

2. Changes in Assumptions: Assumptions used in determining the total pension liability of the CalPERS Plan changed due to actuarial experience studies performed by CalPERS.

F. Schedule of District's Contributions – CalPERS

The total pension liability for California Public Employees Retirement System – School Pool (CalPERS) for measurement date June 30, 2023, was determined with a valuation completed June 30, 2022. In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17	06/30/18
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16	06/30/17
Experience Study	1997 - 2011	1997 - 2011	1997 - 2011	1997 - 2011	1997 - 2015
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return [1]	7.50%	7.65%	7.65%	7.15%	7.15%
Consumer Price Inflation	2.75%	2.75%	2.75%	2.75%	2.50%
Wage Growth (Average)	3.00%	3.00%	3.00%	3.00%	3.00%
Post-Retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement Date	06/30/19	06/30/20	06/30/21	06/30/22	06/30/23
Valuation Date	06/30/18	06/30/19	06/30/20	06/30/21	06/30/22
Experience Study	1997 - 2015	1997 - 2015	1997 - 2015	2000 - 2019	2000 - 2019
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return [1]	7.15%	7.15%	7.15%	6.90%	6.90%
Consumer Price Inflation	2.50%	2.50%	2.50%	2.50%	2.50%
Wage Growth (Average)	3.00%	2.75%	2.75%	2.75%	2.75%
Post-Retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the December 2021 experience study report (based on demographic data from 2000 to 2019) available on the CalPERS website.

G. Schedule of Changes in the District's Net OPEB Liability and Related Ratios

1) Benefit Changes: The district had benefit changes during the 2023-24 fiscal year consistent with eligibility criteria established with bargaining units.

2) Changes in Assumptions: Changes in assumptions reflect changes due to experience studies and updates to discount rates annually.

3) The following are the discount rates used for each period:

Year	Discount Rate
2018	3.40%
2019	3.50%
2020	3.51%
2021	2.66%
2022	2.19%
2023	4.09%
2024	4.13%

Additional information can be obtained by requesting a copy of the OPEB valuation from the District.

Combining Statements as Supplementary Information

Cardiff School District

Combining Balance Sheet – Nonmajor Governmental Funds

For the Year Ended June 30, 2024

	Special Revenue Fund	Capital Projects Funds		Total Nonmajor Governmental Funds
	Cafeteria Fund	Building Fund	Capital Facilities Fund	
Assets				
Cash and Cash Equivalents	$ 115,596	$ 3,129	$ 358,560	$ 477,285
Accounts Receivable	73,859	-	-	73,859
Stores Inventories	449	-	-	449
Total Assets	$ 189,904	$ 3,129	$ 358,560	$ 551,593
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable	$ 412	$ -	$ -	$ 412
Total Liabilities	412	-	-	412
Fund Balance:				
Nonspendable Fund Balances	449	-	-	449
Restricted Fund Balances	189,043	3,129	358,560	550,732
Total Fund Balance	189,492	3,129	358,560	551,181
Total Liabilities and Fund Balance	$ 189,904	$ 3,129	$ 358,560	$ 551,593

Cardiff School District

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

For the Year Ended June 30, 2024

	Special Revenue Fund	Capital Projects Funds		Total Nonmajor Governmental Funds
	Cafeteria Fund	Building Fund	Capital Facilities Fund	
Revenues				
Federal Revenue	$ 146,065	$ -	$ -	$ 146,065
Other State Revenue	226,543	-	-	226,543
Interest and Investment Income	1,646	143	15,432	17,221
Other Local Revenue	-	-	26,502	26,502
Total Revenues	374,254	143	41,934	416,331
Expenditures				
Current Expenditures:				
Pupil Services	293,228	-	-	293,228
Total Expenditures	293,228	-	-	293,228
Net Change in Fund Balance	81,026	143	41,934	123,103
Fund Balance, Beginning of Year	108,466	2,986	316,626	428,078
Fund Balance, End of Year	$ 189,492	$ 3,129	$ 358,560	$ 551,181

Other Supplementary Information

Cardiff School District

Schedule of Average Daily Attendance
Year Ended June 30, 2024

	Second Period Report Certificate #1DD23222		Annual Report Certificate #722CA7A2	
	Original	Revised	Original	Revised
Grades TK/K-3:				
Regular ADA	355.06	N/A	355.20	N/A
Total Grades TK/K-3	355.06	N/A	355.20	N/A
Grades 4-6:				
Regular ADA	256.24	N/A	256.21	N/A
Total Grades 4-6	256.24	N/A	256.21	N/A
Total ADA	611.30	N/A	611.41	N/A

N/A – There were no audit findings which resulted in revisions to average daily attendance (ADA).

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students by grade span and adjustments to the attendance as a result of an audit finding when applicable.

Cardiff School District

Schedule of Instructional Time
Year Ended June 30, 2024

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Kindergarten	36,000	46,360	0	46,360	180	0	180	Complied
1st Grade	50,400	51,000	0	51,000	180	0	180	Complied
2nd Grade	50,400	51,000	0	51,000	180	0	180	Complied
3rd Grade	50,400	56,335	0	56,335	180	0	180	Complied
4th Grade	54,000	56,335	0	56,335	180	0	180	Complied
5th Grade	54,000	56,335	0	56,335	180	0	180	Complied
6th Grade	54,000	56,335	0	56,335	180	0	180	Complied

The District did not request a J-13A waiver during the 2023-24 fiscal year.

This schedule provides the information necessary to determine if the District has complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code. The requirements are as follows:

1) EC §46207: As a condition of apportionment the following annual instructional minutes must be offered:
   - To pupils in Kindergarten 36,000 minutes
   - To pupils in grades 1 to 3 50,400 minutes
   - To pupils in grades 4 to 8 54,000 minutes
   - To pupils in grades 9 to 12 64,800 minutes
2) EC §46208: As a condition of apportionment 180 school days must be offered for traditional calendars. In order to qualify as a school day the following minimum daily minutes must be met:
   - EC §46112:Grades 1 to 3 230 minutes
   - EC §46113: Grades 4 to 8 240 minutes
   - EC §46114: Kindergarten 180 minutes
   - EC §46141: Grades 9 to 12 240 minutes

Cardiff School District

Schedule of Financial Trends and Analysis
Year Ended June 30, 2024

General Fund	Budget 2025 (See Note 1)	2024	2023 (See Note 1)	2022 (See Note 1)
Revenues and Other Financing Sources	$ 14,237,404	$ 14,541,497	$ 14,394,371	$ 11,765,444
Expenditures and Other Financing Uses	14,241,993	13,944,621	12,915,611	11,633,102
Net Change in Fund Balance	(4,589)	596,876	1,478,760	132,342
Ending Fund Balance	$ 3,825,465	$ 3,830,054	$ 3,233,178	$ 1,754,418
Available Reserves (See Note 2)	$ 2,099,301	$ 2,047,009	$ 1,671,090	$ 1,311,575
Available Reserves as a Percentage of Total Outgo	14.74%	14.68%	12.94%	11.27%
Long Term Debt (See Note 3)	$ 29,889,090	$ 31,741,267	$ 33,233,569	$ 31,735,897
Average Daily Attendance at P2	601	611	601	583

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The general fund balance has increased by $2,075,636 (118.31%) over the past two years. The fiscal year 2024-25 budget projects a decrease of $4,589 (0.12%). For a district of this size, the State recommends available reserves of the greater of $71,000 or 5% of total general fund expenditures and other financing uses (total outgo).

Total long-term debt has increased by $5,370 (0.02%) over the past two years.

Average daily attendance (ADA) has increased by 28 (4.5%) over the past two years.

Notes:

1. AU-C §725.05 requires the following conditions be met to provide an opinion on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole:

   a) The supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.
   b) The supplementary information relates to the same period as the financial statements.
   c) The auditor issued an audit report on the financial statements that contained neither an adverse opinion nor a disclaimer of opinion.
   d) The supplementary information will accompany the audited financial statements or such audited financial statements will be made readily available by the District.

   Three of the above columns are not related to the same period as the financial statements and as such we do not provide an opinion on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. Additionally, the analysis presented utilizes information from periods outside the period of the financial statements and as such we do not provide an opinion on whether the analysis is fairly stated, in all material respects, to the financial statements as a whole. The information has been presented for analysis only and has not been audited.

2. Available reserves consist of all unassigned fund balances contained within the general fund.
3. Long term debt consists of general obligation bonds and certificates of participation.
4. GASB Statement No. 54 requires the inclusion of the Special Reserve Fund for Other Post-Employment Benefits (Fund 20) with the General Fund for reporting purposes only. This schedule has been prepared without the inclusion of Fund 20.

Cardiff School District

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2024

	General Fund (Fund 01)	Special Reserve Fund for Other Postemployment Benefits (Fund 20)
June 30, 2024, annual financial and budget report fund balances	$ 3,866,131	$ 1,237
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Overstatement of Cash in Bank	(31,194)	
Overstatement of Lease Receivable	(71,951)	-
Overstatement of Deferred Rent	67,068	-
GASB 54 Fund Presentation	1,237	(1,237)
Net adjustments and reclassifications	(34,840)	(1,237)
June 30, 2024, audited financial statement fund balances	$ 3,831,291	$ -

	Child Care Services Enterprise Fund (Fund 63)
June 30, 2024, annual financial and budget report net position	$ (13,791)
Adjustments and reclassifications:	
Increasing (decreasing) the net position:	
Overstatement of Deferred Outflows of Resources	(41,906)
Overstatement of Net Pension Liability	29,555
Understatement of Total OPEB Liability	(7,173)
Understatement of Deferred Inflows of Resources	(36,375)
Net adjustments and reclassifications	(55,899)
June 30, 2024, audited financial statement net position	$ (69,690)

Note 1: The Special Reserve Fund for Other Post-Employment Benefits (Fund 20) does not meet the definition of a special revenue fund under the provisions of GASB Statement No. 54. As a result, the fund is being combined with the General Fund for presentation in the basic financial statements.

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS Annual Financial and Budget Report with the audited financial statements. Funds that required no adjustment are not presented.

Cardiff School District

Schedule of Charter Schools
Year Ended June 30, 2024

As of June 30, 2024, the District is not a sponsoring local educational agency for any charter schools.

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Other Information

Cardiff School District

Local Education Agency Organization Structure
June 30, 2024

The Cardiff School District was established on February 10, 1913 and is comprised of an area of approximately 3.2 square miles in San Diego County. There were no changes in the boundaries of the District during the current year. The District currently operates two elementary schools serving grades K-6.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Rhea Stewart	President	Four Year Term Expires November 2028
Nancy Orr	Clerk	Four Year Term Expires November 2024
Andrew Howard	Member	Four Year Term Expires November 2026
Ashok Swaminathan	Member	Four Year Term Expires November 2026
Shad Thielman	Member	Four Year Term Expires November 2026

ADMINISTRATION

Jill Vinson
Superintendent

Courtney Jasper
Chief Business Official

Other Independent Auditors' Reports

WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS

BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education
Cardiff School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Cardiff School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 31, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



El Cajon, California
January 31, 2025

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's Report on State Compliance and on Internal Control over State Compliance

To the Board of Education
Cardiff School District

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited the Cardiff School District's (the District) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 identified below for the year ended June 30, 2024.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above on each of its applicable state programs for the year ended June 30, 2024.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following programs:

		Procedures Performed
Local Education Agencies Other than Charter Schools		
A.	Attendance….	Yes
B.	Teacher Certification and Misassignments….	Yes
C.	Kindergarten Continuance….	Yes
D.	Independent Study….	N/A
E.	Continuation Education….	N/A
F.	Instructional Time….	Yes
G.	Instructional Materials….	Yes
H.	Ratio of Administrative Employees to Teachers….	Yes
I.	Classroom Teacher Salaries….	Yes
J.	Early Retirement Incentive….	N/A
K.	Gann Limit Calculation….	Yes
L.	School Accountability Report Card….	Yes
M.	Juvenile Court Schools….	N/A
N.	Middle or Early College High Schools….	N/A
O.	K-3 Grade Span Adjustment….	Yes
P.	(*Reserved*)….	N/A
Q.	Apprenticeship: Related and Supplemental Instruction….	N/A
R.	Comprehensive School Safety Plan….	Yes
S.	District of Choice….	N/A
TT.	Home to School Transportation Reimbursement….	N/A

		Procedures Performed
School Districts, County Offices of Education, and Charter Schools		
T.	Proposition 28 Arts & Music in Schools	Yes
U.	After/Before School Education and Safety Program.	N/A
V.	Proper Expenditure of Education Protection Account Funds	Yes
W.	Unduplicated Local Control Funding Formula Pupil Counts	Yes
X.	Local Control and Accountability Plan.	Yes
Y.	Independent Study - Course Based.	N/A
Z.	Immunizations	No
AZ.	Educator Effectiveness	Yes
BZ.	Expanded Learning Opportunities Grant (ELO-G).	Yes
CZ.	Career Technical Education Incentive Grant.	N/A
DZ.	Expanded Learning Opportunities Program (ELO-P).	Yes
EZ.	Transitional Kindergarten.	N/A

N/A – The School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform procedures for Immunizations because the school site for the District did not appear on the California Department of Public Health list of LEAs that are subject to the audit of immunizations.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each applicable state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over State Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

We did not identify any material weaknesses in internal controls over compliance. However, material weaknesses in internal control over state compliance may exist that were not identified.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.



El Cajon, California
January 31, 2025

Auditor’s Results, Findings & Recommendations

Cardiff School District

Schedule of Auditor's Results

Year Ended June 30, 2024

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
One or more material weakness(es) identified?	____ Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	____ Yes	X No
Noncompliance material to financial statements noted?	____ Yes	X No

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	Unmodified	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	____ Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	X Yes	____ No
Any audit findings disclosed that are required to be reported in accordance with *2023-24 Guide for Annual Audits of California K-12 Local Education Agencies?*	X Yes	____ No

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards,* or the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

Finding Number: 2024-001
Repeat Finding: No
Description: Unduplicated Pupil Count
Type of Finding: State Compliance (40000)

Criteria or Specific Requirement

Verify that the District has accurately reported unduplicated pupil counts on the CalPADS Certification Report 1.17 - *Free or Reduced Price Meals (FRPM)/English Learner/Foster Youth – Count.*

Condition

During our audit of unduplicated pupil count, we noted two out of two students tested for the "Free/Reduced Price Meals" category, which produced an extrapolated error rate of 100% which was applied to the entire "FRPM" population. The number of students questioned from the extrapolated error rate was 8.

Potential Fiscal Impact

The unduplicated pupil count funding was overstated by $7,683.

Cause

Two students tested during UPC were supposed to exit the FRPM in the 2022-23 school year but were erroneously included in the FRPM in the 2023-24 school year.

Effect

The District has overreported the unduplicated pupil percentage for the fiscal year ended June 30, 2024 which results in an overstatement of supplemental and concentration grant funding of $7,683 with adjusted counts as follows:

	Funded Under LCFF	Audit Adjustments	Adjusted Counts
Total Enrollment	649	-	649
Unduplicated Pupil Count			
Free/Reduced Price Meal Program (FRPM)	8	(8)	-
English Learner (ELAS)	15	-	15
Both FRPM & ELAS	3	-	3
Other Funded (Direct Certification, etc.)	75	-	75
Total Unduplicated Pupil Count	101	(8)	93

Context

Each year on Census Day (first Wednesday in October) the District submits CalPADS Certification Report 1.17 – Free or Reduced Price Meals (FRPM)/English Learner/Foster Youth – Count which calculates the District's unduplicated pupils percentage that is used to determine supplemental and concentration grant amounts. The percentage is equal to the unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth (EC §2574(b)(2) and §42238.02(b)(1)) with eligible students being counted only once. Accurate reporting is necessary to ensure the District receives the correct amount of supplemental and concentration grants included in the local control funding formula apportionment.

Recommendation

Establish a written process for CalPADS reporting that includes relevant information to ensure accurate and complete reporting. Provide training to all new employees responsible for reporting CalPADS data. Establish a review process over CalPADS reporting to ensure errors are detected and corrected prior to final certification and submission of CalPADS reporting.

After the audit report is accepted by the California State Controller's Office and within 30 days of receiving the certification letter, the District should file for a Summary Review of the facts and circumstances for this audit finding. Under a Summary Review, the Education Audit Appeals Panel can take into consideration the facts and circumstances surrounding the noncompliance. In doing so, the Education Audit Appeals Panel can reduce or eliminate any fiscal impact if the facts and circumstances show substantial compliance or mitigating circumstances. If the District does not file for Summary Review, or if the District does not agree with the results of the Summary Review, the District can file a formal appeal for the audit finding. No apportionment reductions will be assessed by the California Department of Education until such a time as the Summary Review or Appeal periods have elapsed.

Views of Responsible Officials

See Corrective Action Plan

CARDIFF SCHOOLS

January 31, 2025

To Whom it May Concern:

The accompanying Corrective Action Plan has been prepared as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

Sincerely,

Courtney Jasper

Chief Business Officer
Business Support Services

Cardiff School District

Corrective Action Plan
For the Year Ended June 30, 2024

State Compliance Findings

Finding Number:	2024-001
Program Name:	Unduplicated Pupil Count
Contact Person:	Courtney Jasper, Chief Business Officer
Anticipated Completion Date:	January 1, 2025

Planned Corrective Action: The District had some turnover in the technology department in the spring of the 2023-2024 school year and in early fall of 2024, specifically in the CalPADS management role. Starting in August 2024 the Tech team, along with school office managers, the Chief Business Officer and Administration including the Superintendent starting meeting monthly to work through obstacles with our student information system, CalPADS and Etrition (our free and reduced lunch software). Since that time we have new systems in place that not only have added more checks and balances, but it also reduced the amount of manual data entry and now uses the automatic syncing system. The Chief Business Officer and District Tech Coordinator in December 2024 manually went through all 642 enrolled students in the District to check every student is coded correctly for Free/Reduced status.

Cardiff School District

Schedule of Prior Year Audit Findings

Year Ended June 30, 2024

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings reported in the 2022-23 fiscal year.		

Cardiff School District
Cardiff-By-The-Sea, California 92007
February 13, 2024

ITEM: APPROVE AGREEMENT BETWEEN CARDIFF SCHOOL DISTRICT AND AT&T FOR WIDE AREA NETWORK CONNECTIONS

BACKGROUND

All Cardiff School District classrooms are equipped to provide a modern learning environment for our students, including wireless connectivity and 1:1 devices to support personalized learning. Our current E-Rate contract for network connections expires June 30, 2025

CURRENT CONSIDERATIONS

With the support of our E-Rate provider, Infinity Communications, the District advertised a Request for Proposals to conduct a thorough bid and scoring process. AT&T, the District's current wide area network connection provider, was the sole vendor to submit a proposal. As we continue to be pleased with the level of service and support from AT&T, it is recommended that the District accept the proposal.

FINANCIAL IMPLICATIONS

The total cost for wide area network connection for all sites, from July 1, 2025 through June 30, 2030 is $1,574 per month. This is a cost savings per month from our current rate of $1,800.

RECOMMENDATION

It is respectfully recommended that the Board approve the Agreement between Cardiff School District and AT&T for Wide Area Network Connections.

csba

REQUIRES BOARD ACTION

January 31, 2025
MEMORANDUM

To: CSBA Member Boards and Odd-numbered County Board Presidents and Superintendents
From: Dr. Bettye Lusk, CSBA President
Re: 2025 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 17**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Monday, March 17, 2025.**

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

The ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's or county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2025.

For County Boards of Education Only:

Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA's Delegate Assembly of the county board representative from your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board

agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA. Like the ballot on red paper for the other Delegate seats in your region, it must be postmarked by the U.S. Post Office on or before Monday, March 17, 2025.**

The ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by April 30. The results for the county board seat in each region will also be published by May 11, 2025.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2025 – March 31, 2027. The next meeting of the Delegate Assembly takes place on Saturday, May 17 and Sunday, May 18, 2025. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

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

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **MONDAY, MARCH 17, 2025**. Only ONE Ballot per Board. Be sure to mark your vote "✕" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2025 DELEGATE ASSEMBLY BALLOT
REGION 17
(San Diego County)

Number of seats: 6 (Vote for no more than 6 candidates)

Delegates will serve two-year terms beginning April 1, 2025 - March 31, 2027

**denotes incumbent*

- ☐ Barbara Avalos (National SD)
- ☐ Jane Lea Smith (San Dieguito Union HSD)
- ☐ Elva Lopez-Zepeda (Sweetwater Union HSD)*
- ☐ Rena Marrocco (Vista USD)
- ☐ Susan Martin (Vista USD)
- ☐ Zenaida Rosario (San Ysidro ESD)
- ☐ Barbara Ryan (Santee SD)*
- ☐ Cipriano Vargas (Vista USD)*
- ☐ Bob Weller (Escondido Union HSD)

COPY

_____ _____
Provision for Write-in Candidate Name *School District*

_____ _____
Signature of Superintendent or Board Clerk *Title*

_____ _____
School District Name *Date of Board Action*

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

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

Director: Eleanor Evans (Oceanside USD)

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

***Please note as of 2025, region 17 will have 1 loss of an elected seat and 1 loss of an appointed seat (Sweetwater Union HSD)**

County: San Diego

Sabrina Bazzo (San Diego USD)◈, appointed term expires 2025
Maria Betancourt-Castaneda (National SD), term expires 2026
Stacy Carlson (San Marcos USD), term expires 2025
Marti Emerald (Sweetwater Union HSD)◈, appointed term expires 2026
Eddie Jones (Fallbrook Union HSD), term expires 2026
Julie Kelly (Vista USD), term expires 2026
Melissa Krogh (Warner USD), term expires 2025
Rudy Lopez (San Ysidro ESD), term expires 2026
Elva Lopez-Zepeda (Sweetwater Union HSD), term expires 2025
Gee Wah Mok (Del Mar Union SD), term expires 2026
Dawn Perfect (Ramona USD), term expires 2026
Cody Petterson (San Diego USD)◈, appointed term expires 2025
Barbara Ryan (Santee SD), term expires 2025
Dr. Don Sauter (Jamul-Dulzura Union ESD), term expires 2026
Arturo Solis (Sweetwater Union HSD)◈, appointed term expires 2025
Rhea Stewart (Cardiff SD), term expires 2026
Marla Strich (Encinitas Union ESD), term expires 2026
Cipriano Vargas (Vista USD), term expires 2025
Sharon Whitehurst-Payne (San Diego USD)◈, appointed term expires 2026
Vacant, term expires 2025
Vacant, term expires 2025
Vacant (Poway USD)◈, appointed term expires 2025

County Delegate:
Guadalupe Gonzalez (San Diego COE), term expires 2025

County
San Diego

View results

Respondent

70 Anonymous

66:30
Time to complete

1. I have been... *

- ○ Appointed
- ◉ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Barbara Avalos

3. Full name *

Barbara Avalos

4. Region/subregion *

17

5. Name of District or COE *

National School District

6. Years on board *

12 years as board member, then there was a break of two years, and I got re-elect in 2023.

7. Profession

Pre-Need Counselor for La Vista Cemetery

8. Contact number *

(619) 7720528

9. Primary email address *

bavalos@nsd.us

10. Are you an incumbent Delegate? *

Yes

No

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

I am interested in becoming a Delegate because "Representation Matters." I believe that California School Board Association will provide me with the opportunity to learn more about what other districts are doing to improve the results for their students. The skills and experience I bring to the Delegate Assembly are based on my full commitment to my school position where I have been involved in the Selection Committee for the Superintendent, Assistant Superintendent, Director and Principal searches. I have successfully participated in the Masters of Governance training, which enables me to understand policies and regulations to better serve my community, knowledge that can be used to improve the quality of services for the students and teachers. As an articulate board member for my school district, I am ready to collaborate and advocate for policies that will benefit our public schools system.

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

I am a fully engaged member of my community, as I am a strong believer that elected officials must listen to their constituents to better serve their needs. I am a member of San Diego League of United Latin American Citizens (LULAC) (an affiliate of California LULAC and National LULAC), and San Diego Black American Political Association of California (BAPAC,) and also attended Asian Political Initiative (API) meetings to learn about the needs and achievements of these groups.
I am a founding member of Old Town Foundation (OTNC) that allows me to support the students and their families by promoting pride towards their own city, the City of National City in San Diego, California. Through OTNC I collaborate in their local events, providing food donations, backpacks and educational entertainment for our community.
I have also served on the Board of Directors of the San Diego Organizing Project (SDOP), where I was instrumental in the effort to remove hazardous waste from auto/body shops dangerously close to our schools.
I serve as the President for Teatro Máscara Mágica, a well known local Theater that provides free tickets to plays for students in local schools, developing their appreciation for the Visual and Performing Arts.

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

As I review state funding budget for education, I see this factor as number one for CSBA to focus on, and as delegates come up with ways to change favorably the funding formula for our public school system.
I believe providing funding based on enrollment instead of attendance would enable school districts to better meet their students needs.
Another challenge is meeting the needs of our English Language Learners and address cultural diversity, where I see great need for funding to train teachers with the most effective teaching strategies that fully include teaching and learning diverse modalities.
Also, another challenge is the hiring of administrators who are fully trained in a diverse multi-ethnic and multi-cultural community, and appreciate the wealth of knowledge that everyone brings to our communities. CSBA can support our districts by providing specific trainings in the areas mentioned here.

View results

Respondent

20 Anonymous

1318:22
Time to complete

1. I have been... *

- ○ Appointed
- ◉ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Jane Lea Smith

3. Full name *

Jane Lea Smith

4. Region/subregion *

17

5. Name of District or COE *

San Dieguito Union High School District

6. Years on board *

2

7. Profession

Retired

8. Contact number *

331.625.0847

9. Primary email address *

janelea.smith@sduhsd.net

10. Are you an incumbent Delegate? *

- ( ) Yes
- No

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

In addition to a 2-year tenure as Vice President of our Board, I bring 16 years of experience as a special education teacher and school administrator. I understand that students' needs are diverse and complex, and I see high quality public education as the vehicle for ensuring opportunity for all students. I support strong state-level guidance with assurances that local control will be respected. I have worked to develop connections with local and state elected officials and regularly advocate for better policies to support all our students. To address the challenges facing our students today, I believe that state-level policy makers and advocacy groups must consider a broad range of perspectives, embracing both the diversity of public education students and the diversity of districts throughout the state. As a CSBA Delegate, I would welcome the opportunity to ensure that the voices of districts in our area are represented in legislative advocacy efforts.

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

I have been actively involved in our school district community for the past 8 years, volunteering in various roles at my daughter's schools. In 2022, I was elected as school board trustee and have served in the role of Vice President since then. I joined the Board at a time of deep division and upheaval in our local community, and I helped to lead our district through a successful superintendent search process, bringing to an end the revolving door that had plagued that position for several years. Over the past year, along with my fellow trustees, I have championed a robust community engagement process to support our staff in developing a meaningful Ethnic Studies course that will meet state requirements, respect diverse perspectives, and foster critical thinking within our student population. Our district has been asked to serve as a model for other districts as they seek to provide full transparency and design a locally-relevant course. I have completed CSBA's Masters in Governance program and the Board President's Workshop, and throughout my time on the Board, I have maintained a strong focus on effective governance practices. Despite being a "split" Board, we have managed to find common ground on many issues and settle on a shared purpose for our district.

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

Rising special education costs and unfunded, unclear mandates pose some of the biggest challenges for governing boards in districts of all sizes, whether LCFF-funded or community funded. Over the past several years, the number of students identified for special education services has steadily grown, and the costs of programs and services have skyrocketed. Federal IDEA funding has never come close to target levels, and state funding has not kept up with the growing needs faced by LEAs. In addition, unfunded mandates, such as the Ethnic Studies requirement for high school graduation, place significant strain on already limited resources and force LEAs to consider difficult trade-offs. While local control is essential, introducing a state mandate without established state-level standards and related teacher credentialing pathways leaves districts grappling with how to develop robust, well-grounded programs. Our state can and should do better. In addition to continuing to advocate at the state and federal levels for sufficient funding and clearer guidance, CSBA can work to educate our legislators in these challenges, especially as seats turn over and new officials take office.

View results

Respondent

88 Anonymous

04:12
Time to complete

1. I have been... *

- (●) Appointed
- ( ) Nominated

2. Your signature indicates your consent to serve as a Delegate *

Elva Lopez-Zepeda

3. Full name *

Elva Lopez-Zepeda

4. Region/subregion *

17

5. Name of District or COE *

Sweetwater Union High School District

6. Years on board *

2

7. Profession

Retired Teacher

8. Contact number *

619-459-3562

9. Primary email address *

elva.lopez-zepeda@sweetwaterschools.org

10. Are you an incumbent Delegate? *

Yes

No

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

I am motivated by the opportunity to make a difference in students' educational experiences through the use of CSBA resources. The role of a delegate aligns perfectly with my passion for improving public education, and I believe my teaching background and collaborative experiences will greatly contribute to the assembly.

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

I have actively participated in various activities on the board, including attending events within the district and engaging with community members and district staff. These activities encompass parent meetings, graduations, city events, and educational conferences. Additionally, I served as a CSBA delegate for the 2023-2024 term and acted as a facilitator for workshops at the assembly. I also participated in CSBA's Coast2Coast Advocacy Trip in both 2023 and 2024.

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

The biggest challenge facing governing boards today is decreased funding. Funding losses due to declining enrollment and the current political landscape significantly impact the district's ability to maintain facilities, recruit and retain highly qualified employees, and sustain instructional programs for students. CSBA can help address these shortfalls by continuing to lobby legislators at both the state and federal levels

View results

Respondent

58 Anonymous

471:44
Time to complete

1. I have been... *

- ○ Appointed
- ◉ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Rena Marrocco

3. Full name *

Rena Marrocco

4. Region/subregion *

17

5. Name of District or COE *

Vista Unified School District

6. Years on board *

2

7. Profession

Semi-retired Marketing Consultant focusing on the Hispanic Market

8. Contact number *

7609177700

9. Primary email address *

1135 York Dr., Vista CA 92084

10. Are you an incumbent Delegate? *

- ( ) Yes
- ( ) No

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

I would like to be the voice of academic achievement for our students, which is something that I have seen as being underrepresented in the State of California. As a Hispanic Marketing & Promotions consultant who consulted for Fortune 500 companies, I bring the knowledge of how to reach the fastest-growing demographic in our state.

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

I am on the Superintendent's Council for Education Excellence and the Climate Action Committee. I have been the Board Rep. for DELAC and DPAC, as well as on the Measure LL Bond Committee and the New School Construction Committee.

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

The focus on everything other than academic education is ruining education in California. We are failing our most vulnerable groups because too many of our governing board members are too busy using this position as a stepping stone to higher political office instead of seizing this opportunity to actually be the change makers they were elected to be. There is a complete and total lack of respect and value for the people who actually have custody of our children for 20% of the school day. We could see humongous gains in student outcomes if we kept our focus and money in the classrooms instead of on the district offices and overpaid consultants.

View results

Respondent

71 Anonymous

2920:32
Time to complete

1. I have been... *

- ( ) Appointed
- (•) Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Sue Martin

3. Full name *

Susan Martin

4. Region/subregion *

17

5. Name of District or COE *

Vista Unified School District

6. Years on board *

1 month

7. Profession

Retired Teacher

8. Contact number *

(760)716-2337

9. Primary email address *

susanmartin@vistausd.org

10. Are you an incumbent Delegate? *

- Yes
- No

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

As a retired teacher and union bargaining member, I saw only one side CSBA and it wasn't a good look. As a newly elected board member, I'm now curious if CSBA has useful information for school boards (differing from the heavy anti-union messages I heard for 14 years on the union bargaining team). If so, I like to know how CSBA supports school boards, the information sourcing and how CSBA is funded outside of district "dues". Our district currently pays $40,000 annually to CSBA. As a board member, I need to decide if this use of district funds is vitally useful to our district.

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

As a school board member I am involved as an observer on multiple district committees; as VP I am involved in creating the board meeting agendas; I will be attending Professional Development days for both certificated and classified employees; I visit and walk campuses engaging with site staff.

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

The biggest challenge will be the effects of the elimination of the Dept of Education. It is proving difficult to plan for with many elements unknown at this time.

View results

Respondent

73 Anonymous

11:54
Time to complete

1. I have been... *

- ( ) Appointed
- (•) Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Zenaida Rosario

3. Full name *

Zenaida Rosario

4. Region/subregion *

17

5. Name of District or COE *

San Ysdiro ESD

6. Years on board *

2.5 years

7. Profession

Retired Teacher

8. Contact number *

(619) 370-3231

9. Primary email address *

zenaida.rosario@sysdschools.org

10. Are you an incumbent Delegate? *

- ( ) Yes
- ( ) No

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

I am honored to share that I have been nominated by my fellow school board members to serve as a Delegate Assembly representative for Region 17. This leadership role allows me to further serve my governance team while supporting an assembly that advocates for the interests of school boards across California.

My journey in education began in March 1982 when I was hired as a Bilingual Educator for the district where I now proudly serve as President of the San Ysidro School Board. In 2020, after retiring as a Dual Language Educator, I set a goal to continue serving the community I have cherished and supported for so many years. With encouragement from those I've worked with and taught, I decided to run for a seat on the school board. I was appointed as a Board Member in July 2022 and elected in November 2022, bringing my career full circle within the educational community I have passionately advocated for throughout nearly four decades.

My background as an educator gives me a deep connection with our community. Many of the students I taught as children are now adults in their 20s, 30s, and early 40s, while my most recent students are still navigating their elementary school years. These relationships, combined with my strong communication skills, enable me to foster collaboration among parents, educators, administrators, and students. I am committed to ensuring all students have the academic, social, and emotional resources they need to thrive.

As a lifelong learner, I have made it a priority to educate myself about my new role as a board member. I have completed the Masters in Governance coursework, which has provided me with valuable tools and knowledge to contribute effectively to my governance team. My leadership as Board President reflects my dedication to advocating for quality education, not only in general education but also in special education programs throughout our district.

I firmly believe in creating an educational community where teachers feel inspired and empowered to lead the students they serve daily. If elected to the Delegate Assembly, I would be honored to collaborate with other delegates across California to shape policies and champion the interests of school districts throughout the state. Together, we can continue the important work of advancing education for every student in California.

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

My engagement with my local school board has deep roots in my many years as an educator. During my teaching career, I regularly attended board meetings to stay informed and gain a deeper understanding of the decisions impacting leadership and educational programs in our district. As an educator, I held various leadership positions and collaborated closely with parents on decisions affecting student learning, from supporting our special education community to advocating for our multilingual learners.

Since July 2022, I have had the privilege of serving on our school board, continuing my commitment to the community I have long supported as an educational leader. Our superintendent keeps the board well-informed about activities at our school sites, and we have opportunities to visit schools, reflect on our observations, and provide feedback to enhance student learning. I am actively involved in addressing the diverse needs of our schools and am fortunate to have built meaningful relationships with our administrators, educators, and classified staff.

It brings me great pride to witness the implementation of not only our core curriculum but also our unique, award-winning Science-Physics hands-on program (SciPhy), led by our exceptional educators. As a board member, I believe visibility is essential, and I make it a priority to attend school events, engage with parents, and listen to the concerns of our community. Being retired allows me the flexibility to meet with school leaders and provide support as needed. I also take every opportunity to connect with parent leaders and community groups, ensuring their voices are heard and valued.

From the beginning of my term, I sought guidance from experienced board colleagues to deepen my understanding of my governance role. Under the leadership of our superintendent, Dr. Gina Potter, and through collaboration with fellow board members, I have participated in numerous conferences and learning opportunities provided by the California School Boards Association (CSBA).

One highlight of my journey was the opportunity to present at the California Association for Bilingual Educators (CABE) conference alongside Dr. Alma Castro from Lynwood and CSBA member Jeremy Anderson. Our presentation, "Governance Teams and How They Can Support Multilingual Learners Across California," underscored the importance of collaboration in advancing multilingual education.

After taking my oath in December 2022, I enrolled in the Masters in Governance Course, which offered invaluable insights into my responsibilities as an elected board member. The knowledge I gained has enhanced my ability to serve effectively, and I am grateful for the continued opportunities to grow as a leader. As Board President, I look forward to another year of learning, collaboration, and service to our district and community.

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

School boards consistently face challenges, but fostering a governance team that prioritizes children's best interests can guide leadership in tackling these issues head-on. By doing so, we can mitigate their impact on the daily learning experiences in our classrooms. One of the most pressing and recurring challenges revolves around budgetary concerns, as managing and allocating resources effectively is a central responsibility of any school district.

Operating a school district demands a significant financial investment, and school boards must prioritize spending to ensure it benefits all students. Achieving financial stability often requires difficult decisions, such as consolidations or budget adjustments, particularly in historically underfunded areas like Special Education. Transparency is critical during these processes. School boards must actively engage communities, presenting information on necessary budgetary changes in public forums to ensure accessibility and inclusivity. Public input from those directly impacted by budget decisions is invaluable, and fosters trust within the community.

Strong leadership is essential for effectively communicating these financial realities. Organizations like the California School Boards Association (CSBA) can support governance teams by equipping them with tools and strategies to navigate these challenging discussions. By sharing best practices and examples from other districts, CSBA enables boards to make informed decisions while minimizing student impact. Frequent updates, budget reviews, and open discussions at School Site Councils and staff meetings are crucial to keeping stakeholders informed and engaged.

Another critical challenge is the growing shortage of qualified teachers. University enrollment in teacher preparation programs has declined, and the teaching profession faces increasing obstacles. According to Elevate K-12, California public schools had over 10,000 vacancies in the 2021-2022 school year. This shortage is particularly concerning in Special Education, where demand continues to outpace supply.

The rising cost of living and low starting salaries for teachers have made it increasingly difficult to attract new educators. Special Education teachers, in particular, face unique pressures, including low morale from feeling unsupported and the challenges of working with advocates during IEP meetings. Compounding this is that for over 40 years, Special Education funding has been insufficient, forcing many districts to rely on general funds to cover these essential programs.

Revitalizing the teaching profession requires a collaborative effort. Governance teams must work with local universities to create pathways for prospective teachers, such as volunteer opportunities and workshops highlighting the rewards of a teaching career. CSBA can support these efforts by providing training and resources to help districts recruit and retain highly qualified teachers. Reinvigorating the passion for teaching will attract new educators and improve morale among current staff.

As a lifelong educator, I understand the profound impact of dedicated teachers on a community. Teaching the children of the community I've called home since 1982 was a privilege, and serving as a school board member allows me to continue that service. Challenges are an inherent part of any school district, but how we address them shapes the morale and attitudes of everyone involved. By fostering collaboration at the local, county, and state levels, we can create a community of problem solvers committed to overcoming obstacles together.

Our work as elected representatives is vital, and the opportunities to network and learn from one another are invaluable. CSBA is an indispensable partner for school boards, providing the resources and support to lead our school communities through even the most challenging times. Together, we can ensure success for students, staff, and communities.

View results

Respondent

50 Anonymous

84:00
Time to complete

1. I have been... *

- ( ) Appointed
- (•) Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Barbara Ryan

3. Full name *

Barbara Ryan

4. Region/subregion *

17

5. Name of District or COE *

Santee School District

6. Years on board *

45

7. Profession

Retired

8. Contact number *

619-701-5751

9. Primary email address *

barbara.ryan@santeesd.net

10. Are you an incumbent Delegate? *

Yes

No

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

Given the challenges that many school districts are facing, I wish to continue making sure that all voices are heard and that schools are well-represented at the state and federal levels. Having worked for an elected official, I have the experience and knowledge to communicate with our elected officials regarding issues of concern and make recommendations when appropriate. It has been my privilege to work with our representatives to assure they are aware of the challenges we face and are responsive to the needs of students.

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

I serve on several committees in our district and currently serve as Board President. I serve as a member of the San Diego County School Boards Association and have served in the roles of President, Vice President, Treasurer and Legislative Representative. I have also served on several CSBA committees (listed in my Biography).

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

The two biggest challenges for governing boards from my perspective are funding and mental health services for students. CSBA, as always, is very helpful in working with districts and the state legislature to assure that fair and equitable funding is available to all districts. That will likely be another big challenge when the legislature is back in session and dealing with the budget. The other major issue from my perspective is the mental health of our students. So many students have struggled due to the pandemic and the impact on school attendance and student health. CSBA has taken this on as a major issue as well, but it will likely take more time than we expected to return to what was once the norm.

BARBARA RYAN

Biography

SCHOOL BOARD SERVICE

- **Santee Board of Education**
  - First elected in 1979
  - Re-elected in 1981 to 2026
  - Served as President, Vice President, Clerk and Legislative Representative
  - Currently serves as Legislative Representative

- **San Diego County School Boards Association**
  - Served as President, Vice President, Treasurer and Legislative Representative

- **California School Boards Association**

  Currently:
  - Member, Delegate Assembly
  - Member, Legislative Network
  - Member, 2023 Candidate Review Committee

  Served as:
  - Legislative Relations Chair
  - Member, Legislative Committee
  - Member, Coordinated Children's Services Task Force
  - Member, School Facilities Task Force
  - Member, Welfare Reform Committee
  - Member, Health Task Force
  - Member, Condition of Children Council

COMMUNITY SERVICE (Past and Present)

- SAY San Diego, Board of Directors
- First 5 San Diego, Commission Member
- San Diego Commission on Children, Youth and Families
- Children's Initiative Board of Directors
- Foster Grandparents Board of Directors
- Serra Mesa Planning Group Executive Board
- Kearny Mesa Planning Group Executive Board
- School Site Council
- PTA Executive Board
- East County YMCA Board
- Santee Chamber of Commerce

AWARDS ACCOMPLISHMENTS

- East County Chamber of Commerce Women in Leadership Award
- SDCSBA Board Member of the Year
- Champion for Children Award, Voices for Children
- YWCA Tribute to Women in Business Award
- President's Award, Santee Chamber of Commerce
- California Assembly Woman of the Year
- PTA Continuing Service Award
- PTA Honorary Service Award
- Citizen of the Year, Phi Delta Kappa
- Citizen of the Year, Santee Kiwanis Club

PROFESSIONAL

- Retired, Vice President, Government Affairs and Advocacy – Rady Children's Hospital-San Diego

View results

Respondent

74 Anonymous

04:06
Time to complete

1. I have been... *

- Appointed
- Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Cipriano Vargas

3. Full name *

Cipriano Vargas

4. Region/subregion *

17

5. Name of District or COE *

Vista USD

6. Years on board *

8

7. Profession

Organizing Director for County of San Diego

8. Contact number *

7602134498

9. Primary email address *

cvargas.trustee@gmail.com

10. Are you an incumbent Delegate? *

Yes

No

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

I have serve on my schoolboard for 8 years and have been a delegate for 6 of those 8 years. I believe my experience will be beneficial as we head into a year of fiscal impacts. In addition, we with a whole batch of newer elected in the state legislature, this an opportunity to ensure they do no set our schools back.

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

I serve on our local university (CSUSM) Alumni Board, member of the City of Vista Safety Commission and lead many local community projects.

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

We will need to work together to tackle the financial uncertainties within the state of CA and balance the curve balls coming from the federal government. We have done this before and I look forward to the challenge.

View results

Respondent

90 Anonymous

21:41
Time to complete

1. I have been... *

- Appointed
- Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Bob Weller

3. Full name *

Bob Weller

4. Region/subregion *

17

5. Name of District or COE *

Escondido Union High School District

6. Years on board *

2

7. Profession

Small Business Owner

8. Contact number *

858-472-2622

9. Primary email address *

bweller@euhsd.org

10. Are you an incumbent Delegate? *

Yes

No

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

I have been on the Board for 2 years and will be President in 2025. The legislative, regulatory and political requirements on School Boards are overwhelming. CSBA helps board members, especially new board members, come up to speed quickly and make sure their fiduciary duties are being followed legally.
I am a California native and Los Angeles Unified School District graduate. I know what it is like to have gone to public schools in California when we were #1 in the nation. I want to restore greatness to our public schools.
My skills and experiences extend over 40 years in finance. Working in New York City as an analyst in the government bond financing department has given me unique experience in forecasting and applying real world government funding. For the last 20 years I have helped families finance their homes in San Diego county as a Mortgage Strategist. I am deeply committed to helping our students and families succeed and thrive in the extremely challenging regulatory and financial California environment.

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

I have been the Board Vice President for the last year and will be President in 2025. I have worked on the Ethnic Studies Curriculum design. We have added a 3rd year of math to help increase our Math CAASPP score. I'm working closely with our new Superintendent to make our Mission and Vision more relevant and measurable.
Other boards I have worked on/currently work on:
Clairemont Planning Commission: Worked with local leaders and elected officials to implement a more livable environment in the Clairmont neighborhood of central San Diego.
Midway Planning Commission: Worked with local leaders and elected officials to remove the adult entertainment industry that was central to the Midway District leading into the family-oriented community of Point Loma. This removed inappropriate establishments from around schools.
Board Member on the Foundation for Care Integration: Our mission is to facilitate access to care by raising money to support unfunded or underfunded homes and community-based services for at-risk populations.
San Diego North County Business Chamber of Commerce: We use our business talents to network and strengthen the north county community.

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

In the coming months and years, school finances are going to be one of the biggest challenges for school boards and districts. The state and federal governments are running huge deficits and all parts of government spending, including schools, are going to be cut. Balancing the needs of students and staff is going to require critical knowledge of the district's financial responsibilities combined with understanding the government's funding ability. CSBA will need to help boards understand the realistic financial resources available to them, as well as what strategic decisions will best help them to achieve their goals while cutting unnecessary costs from their budgets.

Mid-Year LCAP Report
2024-25

GOAL 1
Ensure Excellence in Learning

- i-Ready second diagnostic data shows one year growth in reading and math from mid-year to mid-year, when comparing matched student groups from previous year.
- Students are on pace to exceed annual growth targets.
- Teachers have received 6 hours of iReady training this year and are able to provide more targeted intervention or acceleration.
- 3 English Learners have been reclassifed as English proficient.
- 54.4% of our English Learners made annual progress on the 2023-24 Summative ELPAC.

GOAL 2
Support Emotional Growth for All Students

- Lifelong Learner Profile is now visible in all classrooms and at both school sites.
- Teacher have begun launching the first icon, Compassionate Citizen, plan to introduce Mindful Learner by the end of the year.
- District-wide Attendance rate is 95.8%.
- District chronic absenteeism rate is 7.28% at the mid-year point and is a decreased of 0.79% from last year at the same time.

GOAL 3
Improve Parent Participation

- Family events have been planned throughout the school year to increase year-round participation.
- 99% of parents attended fall parent-teacher conferences.
- The Parent Education Night, "Parenting in the Digital World,' has been introduced to raise awareness and help ensure students' safety online.
- The Cardiff SEA Foundation organizes a range of events and activities to encourage active parent participation.

Monitoring Goals, Actions, and Resources for the 2024-25 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2024-25 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Cardiff Elementary School District	Jill Vinson Superintendent	jill.vinson@cardiffschools.com 760--632--5890

Goal 1

Goal Description
Ensure excellence in student learning for all students in all subject areas through high quality instruction, responsive intervention, and acceleration.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Increase student scores on local data measures in ELA by 6% for all students and 9% English Learner subgroup and in math by 6% for all students.	In ELA, 76% of K-2 students and 74% of 3-6 students and in math 67% of K-2 students and 65% of 3-6 students scored at or above proficiency on local assessments (iReady). On CAASPP, 68.84% of 3-6 students met or exceeded standards in ELA and 69.69% met or exceeded standards in math. 37% of K-2 and 32% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady).			In ELA, 56% of K-2 students and 68% of 3-6 students and in math 45% of K-2 students and 55% of 3-6 students scored at or above proficiency on local assessments (iReady). 29% of K-2 and 6% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady).	In ELA, 82% of K-2 students and 80% of 3-6 students and in math 73% of K-2 students and 71% of 3-6 students will score at or above proficiency on local assessments (iReady). On CAASPP, 71% of 3-6 students met or exceeded standards in ELA and 72% met or exceeded standards in math. 46% of K-2 and 41% of 3-6 English learner students scored at or above proficiency in ELA on local assessments (iReady).
1.2	Basic Services	100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT.			100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT.	100% fully credentialed teachers in appropriate assignments, all students have access to Common Core aligned instructional materials, both schools scored "Good" or better on the FIT.
1.3	Increase the percentage of English learners reclassified as English proficient each year by 1%.	13% (5) English Learner students were reclassified as English Proficient.			9% (3) English Learner students were reclassified as English Proficient.	16% English Learner students were reclassified as English Proficient.
1.4	Ensure implementation and access to Common Core State Standards	Common Core State Standards are being			Common Core State Standards are being	Common Core State Standards are being

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
	for all students, including English Learners, and ELD for English Learners, for the purposes of gaining content knowledge and English language proficiency as evidenced by classroom walkthroughs and observations.	implemented for 100% of students and ELD for English learners, in all classrooms.			implemented for 100% of students and ELD for English learners, in all classrooms.	implemented for 100% of students and ELD for English learners, in all classrooms.
1.5	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 participation minutes and 100% participation in physical fitness testing. 100% of students will participate in NGSS aligned instruction.	100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction.			100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction.	100% of students participate in 200 minutes of physical education every 10 days. 100% of students participated in physical fitness testing. 100% of students participate in NGSS aligned instruction.
1.6	Increase the percentage of English learners who progress by at least one level on the English Language Proficiency Indicator as measured by ELPAC by 2% each year.	58.3% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC.			54.4% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC.	64.3% of English learners progressed at least one English Language Proficiency Indicator level as measured by ELPAC.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	**Local Data Measure** Implement K-6 diagnostic assessment (iReady) three times per year to measure student progress.	No				$40,000.00	$50,104.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.2	**Responsive Intervention and Acceleration** Provide small group intervention instruction in Common Core Standards to students not scoring at or above grade level on iReady in ELA and/or math and acceleration to students scoring at or above grade level on iReady in ELA and/or math. a. Learning Lab Teachers and Instructional Assistants b. Impact Teacher and Instructional Assistant c. Classroom Teachers	No				$715,068.00	$216,480.00
1.3	**Additional Intervention Support** Provide additional small group instruction in Common Core Standards to students not scoring at or above grade level on iReady in ELA and/or math. a. Learning Lab Teachers and Instructional Assistants b. Impact Teacher and Instructional Assistant	Yes				$41,000.00	$19,261.00
1.4	**English Learners** English learners will be provided English Language Development instruction and additional support in reading and writing based on their ELPAC subtest scores. All staff will engage in professional	Yes				$47,000.00	$21,347.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	development to further their knowledge of applying ELD standards to include integrated and designated ELD to meet the needs of English learner students.						
1.5	**Basic Services** a. Appropriate credentialed and assigned certificated and classified staff provide instruction and support to all students, including English learners and students with exceptional needs. b. Provide standards aligned materials to all students. c. Provide professional development and teacher support in California standards. d. Provided 1:1 iPads for all K-6 students. e. Engage students in relevant, personalized learning experiences that require critical thinking, communication, collaboration, and designated English language development. f. 100% of students in grades K-6 will participate in a minimum of 200 minutes every 10 days of engaging physical education g. 100% of students in grades K-6 will participate in NGSS standards instruction h. School facilities are maintained in good repair.	No				$160,000.00	$142,100.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.6	**Specialized Instruction** All students will receive specialized instruction: a. STEAM b. Art c. Music (K-3 only) d. Garden (K-3 only) e. Spanish (4-6 only)	No				$421,000.00	$317,821.00

Goal 2

Goal Description
Implement the Cardiff School District Lifelong Learner Profile

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	Decrease the suspension and expulsion rates by .1%	Suspension rate is .26% and expulsion rate is 0%.			Suspension rate is 0% and expulsion rate is 0%.	Suspension rate is .16% and expulsion rate is 0%.
2.2	Student sense of safety and school connectedness will increase by 1% from the previous year based on the California Healthy Kids Survey and LCAP survey administered annually.	91% of students feel connected to school and 96% of students feel safe at school as measured by the 2023 California Healthy Kids Survey. 97% of parents and staff feel connected to school and 98% of parents and staff feel safe at school as measured by the 2024 LCAP survey.			91% of students feel connected to school and 96% of students feel safe at school as measured by the 2023 California Healthy Kids Survey. 97% of parents and staff feel connected to school and 98% of parents and staff feel safe at school as measured by the 2024 LCAP survey.	94% of students feel connected to school and 99% of students feel safe at school as measured by the 2023 California Healthy Kids Survey. 97% of parents and staff feel connected to school and 98% of parents and staff feel safe at school as measured by the 2024 LCAP survey.
2.3	Increase district-wide attendance rates by .3% each year	Districtwide attendance rate is 95.82%			Districtwide attendance rate is 95.8%	Districtwide attendance rate is 96.72%
2.4	Decrease chronic absenteeism rates by 1%	Chronic absenteeism rate is 7.47%.			Chronic absenteeism rate is 7.28%.	Chronic absenteeism rate is 6.47%.
2.5	Evidence of the Cardiff School District Lifelong Learner Profile being implemented in 100% of classrooms and will be measured by classroom walkthroughs and observations.	0% of classrooms are implementing the Cardiff School District Lifelong Learner Profile.			100% of classrooms have begun to implement the Cardiff School District Lifelong Learner Profile.	100% of classrooms are implementing the Cardiff School District Lifelong Learner Profile.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	**SEL Curriculum** Review SEL curriculum annually and update resources to enhance effectiveness of instruction. Provide professional development and teacher support as needed.	No				$3,000.00	$1,500.00
2.2	**Healthy Kids Survey** Administer the Healthy Kids Survey to 5th grade students annually to measure students connectedness and feeling safe at school.	No				$0.00	$0.00
2.3	**Base Program** Provide 20% nurse at each school site.	No				$28,000.00	$14,000.00
2.4	**SEL Counselor** Site based counseling services and community support for outside referrals will be available to support all K-6 students.	No				$120,000.00	$67,000.00
2.5	**Social Studies Curriculum Adoption**	No				$15,000.00	$60,633.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Studies Weekly social studies curriculum will be implemented in grades K-6.						
2.6	**Student Engagement** Students who are identified as chronically absent will receive early outreach, support, resources from the office, classroom teacher, and other appropriate staff.	No				$8,000.00	$2,050.00
2.7	**Lifelong Learner Profile** a. A district committee and/or committees will be formed to assist with district-wide implementation of the lifelong learner profile. b. The five competencies of the lifelong learner profile will be introduced and implemented districtwide. c. Materials and resources needed to support implementation will be purchased as needed. d. Teachers and other staff members will receive professional development and/or attend conferences as appropriate to facilitate implementation.	No				$35,000.00	$11,000.00

Goal 3

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

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	Increase the number of opportunities for parent participation in classroom, school, and district activities each year.	Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 60 special events and/or activities for families to attend.			Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 26 special events and/or activities for families to attend.	Parent participation to include classroom volunteer opportunities have been made available to all parents throughout the school year. Our schools and district held a total of 70 special events and/or activities for families to attend.
3.2	Increase the percentage of staff, parents, and community members providing input on district priorities as measured by the Cardiff SEA survey.	45% percent of families and staff provided input into the district priorities on the Cardiff SEA survey.			45% percent of families and staff provided input into the district priorities on the Cardiff SEA survey.	65% percent of families and staff provided input into the district priorities on the Cardiff SEA survey.
3.3	Increase the percentage of parents of English Learners, students with disabilities, and unduplicated students that participate in Parent Teacher Conferences from the previous year.	98% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year.			99% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year.	100% of parents of English Learners, students with disabilities, and unduplicated students participated in Parent Teacher Conferences from the previous year.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	**Base Program** a. All classroom teachers will communicate and share classroom activities and volunteer	No				$8,000.00	$5,250.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	opportunities with parents using a Learning Management System. b. A survey will be sent to all parents to provide input into the district priorities. c. The district will work with our parent organization to develop and promote family activities at each school site.						
3.2	**Bilingual Assistants** The district will provide a bilingual assistant to each school site to support English Learner families in their understanding of achievement data, intervention services, and home-school connections and communication.	Yes				$5,000.00	$5,000.00

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds		
LCFF Supplemental/Concentration Grants		

2025
CARDIFF SCHOOL DISTRICT
BOARD GOVERNANCE PROTOCOLS

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