

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

REGULAR MEETING OF THE GOVERNING BOARD
AGENDA
THURSDAY, SEPTEMBER 11, 2025

3:30 PM FACILITIES WALK ADA HARRIS SCHOOL • 1508 WINDSOR ROAD • CARDIFF, CA 92007

5:00 PM BOARD MEETING CARDIFF SCHOOL MPR • 1888 MONTGOMERY AVE • CARDIFF, 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 is about to expire, you will be prompted with a 15-second warning, after which you will be notified that the time limit has been reached.

I. ORGANIZATIONAL ITEMS

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
 - Ms. Rhea Stewart, President
 - Mr. Richard Brocchini, Member
 - Mr. Andrew Howard, Member
 - Mr. Ashok Swaminathan, Member
 - Mr. Shad Thielman, Member
 - Ms. Jill Vinson, Superintendent

- D. Approve Agenda for September 11, 2025

(All items are action unless labeled information)

- E. Approve Minutes from the Regular Meeting of August 4, 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, August 2025
 - 2. Commercial Warrants August #14-327473 to #14-335541;
\$264,616.49
 - 3. Payroll Warrants August 2025- \$914,753.13
- B. Approve Personnel Report for September 8, 2025
- C. Approve Enrollment Report as of September 8, 2025
- F. Removal of Items from Consent Calendar
- G. Approval of Consent Calendar

IV. GENERAL FUNCTIONS

- A. Public Notice of Contract Articles to be Included in Negotiations Between Cardiff School District and the Cardiff Elementary Teachers Association (CETA)
- B. Approve Instructional Continuity Plan, to be included in the Comprehensive Safety Plan as mandated by SB 153/AB 176
- C. Approve Health & Welfare Increase for All Current Eligible District Employees

V. BUSINESS & FINANCE

- A. Adopt 2024-25 Unaudited Financial Report
- B. Declare Public Hearing: Declaring Sufficiency of Instructional Materials
- C. Adopt Resolution 25-26-01 Declaring Sufficiency of Instructional Materials
- D. Adopt Resolution 25-26-02 Adopting Gann Limit
- E. Adopt Resolution 25-26-03 Regarding State Education Protection Account (EPA) Funds for 2024-2025

VI. PERSONNEL

- A. Approve Request from Employee #208128 for a 20% Leave of Absence for the 2025-26 School Year

VII. FUTURE AGENDA ITEMS

VIII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

- A. Conference with the District's Labor Negotiator, Jill Vinson, Regarding Negotiations with the Cardiff Elementary Teachers Association– Pursuant to Government Code Section 54957.6

- IX. RECONVENE TO OPEN SESSION
- X. REPORT FROM CLOSED SESSION
- XI. ADJOURNMENT OF MEETING

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

MINUTES
REGULAR BOARD MEETING, AUGUST 4, 2025

The Regular Board Meeting of the Governing Board of the Cardiff School District was held on Monday, August 4, 2025, at Cardiff School Multipurpose Room, located at 1888 Montgomery Ave, Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 9:06 a.m. and led the trustees and visitors in the Pledge of Allegiance.

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

Members Absent:

Administrators Present: Vinson

The agenda for the Regular Board Meeting of August 4, 2025, was approved as presented.

MOTION: Swaminathan

SECOND: Thielman

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The minutes from the Regular Board Meeting of June 4, 2025, were approved as presented.

MOTION: Howard

SECOND: Thielman

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The minutes from the Special Board Meeting of June 9, 2025, were approved as presented.

MOTION: Howard

SECOND: Swaminathan

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

Hearing Session:

- There were no reports on workshops/conferences.
- Superintendent Vinson thanked CBO Jasper and the Extended Day team for running an incredible summer program. She thanked the Custodial team for their hard work this summer,

and is eager to share all the facility improvements with the Board at the facilities walk-through before the September Board Meeting. She shared her appreciation for the District Office team for all they accomplished this summer. A big shout-out was given to the Tech team led by District Technology Coordinator Rossi. Many systems were updated, and devices were refreshed, and she is excited about the new communication platform. She gave the Board dates of the upcoming back-to-school events.

The Consent Calendar was approved as presented.

MOTION: Thielman

SECOND: Brocchini

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

CBO Jasper provided a brief update on the state budget.

The Proposition 28 Arts and Music in School Annual Report for 2024-25 was approved.

MOTION: Howard

SECOND: Thielman

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The CSBA Policy Updates were approved as presented.

MOTION: Brocchini

SECOND: Thielman

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

A One-Year Extension of the Chief Business Officer Contract, Through June 2028, was approved.

MOTION: Howard

SECOND: Brocchini

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

Future agenda items will include a facilities walk-through of both schools and the unaudited actuals.

The meeting was adjourned to closed session at 9:34 am. The meeting reconvened to open session at 10:15 am. 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 10:34 am.

Respectfully submitted,

Shad Thielman, Clerk

Jill Vinson, Superintendent

AUGUST 2025 PO LISTING										
PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Amount
INSTRUCTIONAL SUPPLIES										
5892	8/4/25	ACADEMIC THERAPY PUBLICATIONS	0100	6500000	5760	1120	4100000	111	Instructional Supplies	\$ 217.22
5860	8/4/25	AMAZON CAPITAL SERVICES	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 572.64
5863	8/4/25	AMAZON CAPITAL SERVICES	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 841.19
5912	8/4/25	AMAZON CAPITAL SERVICES	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 1,262.77
5864	8/4/25	AMAZON CAPITAL SERVICES	0100	6500000	5760	1110	4300000	111	SPED Instructional Supplies	\$ 307.27
5872	8/4/25	AMAZON CAPITAL SERVICES	0100	6500000	5760	1120	4300000	222	SPED Instructional Supplies	\$ 916.66
5914	8/4/25	AMAZON CAPITAL SERVICES	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 1,262.77
5870	8/4/25	AMAZON CAPITAL SERVICES	0100	6500000	5760	1120	4300000	111	SPED Instructional Supplies	\$ 102.91
5839	8/4/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 748.67
5846	8/4/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 296.31
5861	8/4/25	AMAZON CAPITAL SERVICES	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 1,027.59
5862	8/4/25	AMAZON CAPITAL SERVICES	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 1,062.21
5836	8/4/25	SCHOOL OUTFITTERS	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 465.32
5927	8/4/25	SOUL SPARKLETTES	0100	6770000	1110	1000	4300012	000	Annual Subscription	\$ 269.00
5928	8/4/25	LUCKY LITTLE LEARNERS LLC	0100	0000000	0000	2420	4300111	222	Annual Subscription	\$ 476.00
	8/7/25	EMILY MAY	0100	6500000	5760	1110	4300000	111	Instructional Supplies	\$ 36.00
5755	8/7/25	LAKESHORE	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 183.23
5924	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 673.11
5924	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 22.35
5926	8/7/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 221.30
5775	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 191.02
5783	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 120.10
5789	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 2,680.96
5789	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 216.04
5789	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 34.59
5789	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 234.64
5789	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 105.14
5789	8/7/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 453.80
5915	8/7/25	USI INC.	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 280.76
	8/7/25	JUNIOR LIBRARY GUILD	0100	0000000	0000	2420	4300008	222	Annual Subscription	\$ 728.65
5891	8/11/25	HEGGERTY PHONEMIC AWARENESS	0100	6500000	5760	1120	4100000	111	SPED Instructional Supplies	\$ 361.66
5929	8/11/25	S.W. SCHOOL SUPPLY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 663.28
5890	8/14/25	IMSE	0100	6500000	5760	1120	4100000	111	SPED Instructional Supplies	\$ 477.61
	8/14/25	MARGIT BOYESEN	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 48.34
5792	8/14/25	NATIONAL ART & SCHOOL SUPPLIES	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 101.20
5768	8/14/25	SCHOOL MATE	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 127.97
5910	8/14/25	SCHOOL SPECIALTY	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 303.34
5934	8/14/25	GUITAR CENTER STORES, INC	0100	0000000	0000	2420	4300111	222	Annual Subscription	\$ 89.00
5811	8/14/25	SAVVAS LEARNING CO	0100	0000000	0000	2420	4300111	111	Annual Subscription	\$ 1,950.00
	8/18/25	CORINNE RECTOR	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 115.00
	8/18/25	KAREN SELANDER	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 187.33
5949	8/18/25	95 PERCENT GROUP INC	0100	0000000	0000	2420	4300111	222	Annual Subscription	\$ 2,799.00
5948	8/21/25	HAND2MIND	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 778.44
	8/21/25	KAREN SELANDER	0100	6300000	1110	1000	4300000	222	Instructional Supplies	\$ 1,258.36
5941	8/21/25	MARENEM INC	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 166.49
5925	8/21/25	SCHOOL SPECIALTY	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 150.79
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	6500000	5760	1120	4300000	222	SPED Instructional Supplies	\$ 30.99
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	6500000	5760	1120	4300000	111	SPED Instructional Supplies	\$ 53.56
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 310.85
5797	8/25/25	PYRAMID SCHOOL PRODUCTS	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 120.45
5951	8/28/25	FREE FORM CLAY & SUPPLY	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 313.95
5760	8/28/25	MEDCO SUPPLY	0100	0000000	0000	3140	4300000	222	Health Supplies	\$ 6.04
5778	8/28/25	MEDCO SUPPLY	0100	6300000	1110	1000	4300000	111	Health Supplies	\$ 2.01
5959	8/28/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 162.01
5838	8/28/25	SCHOOL SPECIALTY	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 5,557.75
										\$32,145.64
NON-INSTRUCTIONAL SUPPLIES										
5908	8/4/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 87.76

	8/4/25	JENNIFER HATTER	0100	0000000	0000	7100	4300000	000	Office Supplies	\$	47.77
5865	8/4/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	000	Technology Supplies	\$	172.91
5857	8/4/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	000	Technology Supplies	\$	58.67
5859	8/4/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	000	Technology Supplies	\$	3,984.71
5901	8/7/25	HOME DEPOT CREDIT SERVICES	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$	306.20
5907	8/7/25	S.W. SCHOOL SUPPLY	0100	0000000	0000	7200	4300000	000	Office Supplies	\$	65.78
5933	8/7/25	APLUS ELECTRONICS	0100	0000000	0000	2420	4300005	000	Technology Repair	\$	866.04
	8/11/25	SHAUNA GILBERT, M.ED., ED.S., NCSP	0100	6500000	5760	3120	4300000	000	Office Supplies	\$	424.69
5884	8/11/25	SHERWIN WILLIAMS	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$	120.26
5923	8/11/25	RASIX COMPUTER CENTER, INC.	0100	0000000	0000	2420	4300005	000	Technology Supplies	\$	10,355.03
	8/14/25	JILL VINSON	0100	0000000	0000	7100	4300000	000	Professional Development Suppli	\$	127.29
	8/21/25	MICHELLE GIROUX	0100	0000000	0000	2700	4300000	222	Technology Supplies	\$	43.09
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	4300000	000	Office Supplies	\$	197.89
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	4300000	000	Office Supplies	\$	2,470.69
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	8110	4300000	000	Maintenance Supplies	\$	413.37
5902	8/28/25	LEES LOCK & SAFE	0100	0000000	0000	8200	4300000	000	Maintenance Services	\$	305.47
	8/28/25	SAN DIEGUITO TROPHY	0100	0000000	0000	7100	4300000	000	Office Supplies	\$	227.35
5893	8/28/25	WEX BANK	0100	0000000	0000	8110	4300000	000	Automotive Supplies	\$	294.79
											\$20,569.76

4000 (SUPPLIES)
TOTALS:
BALANCE: 377,550
ACCUMULATED BALANCE: 266,991
REMAINING BALANCE: 110,559

UTILITIES											
5931	8/4/25	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for July	\$	3,837.49
	8/4/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for July	\$	137.97
	8/4/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for July	\$	840.61
5904	8/7/25	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for July	\$	854.41
5904	8/7/25	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for July	\$	854.40
5931	8/7/25	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for July	\$	1,071.74
5931	8/7/25	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for July	\$	965.27
	8/11/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for July	\$	896.31
	8/11/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for July	\$	372.75
	8/11/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for July	\$	60.05
5878	8/18/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for July	\$	47.09
5878	8/21/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for July	\$	6.50
5878	8/21/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for July	\$	10,724.12
5878	8/28/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for July	\$	6,502.88
											\$27,171.59

SERVICES											
5930	8/4/25	MISSION LINEN & UNIFORM	0100	0000000	0000	8110	5600000	000	Services for July	\$	569.86
	8/4/25	PACIFIC COAST MILLWORKS	0100	0000000	0000	8110	5600000	000	Professional Services	\$	3,586.00
5900	8/7/25	PRIMO BRANDS	0100	0000000	0000	7200	5800000	000	Services for July	\$	309.72
5899	8/7/25	STERICYCLE	0100	0000000	0000	7200	5800000	000	Services for July	\$	81.86
5905	8/7/25	EVERDRIVEN TECHNOLOGIES	0100	0000000	5760	3600	5100000	000	Transportation	\$	2,335.76
	8/11/25	FAGEN FRIEDMAN & FULFROST, LLP	0100	6266000	5760	1120	5200000	000	Professional Development	\$	255.00
5868	8/11/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	2700	5600000	111	Maintenance Services	\$	233.30
5868	8/11/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	5600000	000	Maintenance Services	\$	233.29
5868	8/11/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	2700	5600000	222	Maintenance Services	\$	233.30
5867	8/11/25	TOSHIBA FINANCIAL SERVICES	0100	0000000	0000	7200	5600000	000	Lease Payment - August	\$	1,246.95
5800	8/11/25	SOFTCHOICE CORP	0100	0000000	0000	2420	5800000	000	Annual Subscription	\$	3,591.60
5883	8/14/25	TITAN FIRE PROTECTION	0100	0000000	0000	2700	5800000	111	Maintenance Services	\$	2,575.00
5883	8/14/25	TITAN FIRE PROTECTION	0100	0000000	0000	2700	5800000	111	Maintenance Services	\$	1,350.00
5946	8/14/25	VERBAL BEHAVIOR ASSOCIATES	0100	6500000	5760	1190	5800000	000	Services for July	\$	3,538.12
5874	8/18/25	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	\$	1,525.00
5869	8/18/25	SECURLY INC	0100	0000000	0000	2420	5800000	000	Annual Subscription	\$	3,900.00
5956	8/21/25	CENTER FOR INTERNET SECURITY	0100	6266000	0000	2420	5200000	000	Annual Subscription	\$	995.00
	8/21/25	UNIVERSITY OF CA SAN DIEGO	0100	0000000	0000	7100	5300000	000	Membership Dues	\$	2,200.00
5874	8/21/25	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	111	Maintenance Services	\$	73.00
5874	8/21/25	AMERICAN PEST CONTROL	0100	0000000	0000	8200	5500004	222	Maintenance Services	\$	115.00

5868	8/21/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	2700	5600000	111	Maintenance Services	\$	197.47
5868	8/21/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	2700	5600000	222	Maintenance Services	\$	197.47
5868	8/21/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	5600000	000	Maintenance Services	\$	197.46
5918	8/21/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	8,613.89
5961	8/21/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	7,211.38
5917	8/21/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	3,250.00
5919	8/21/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	3,350.20
5921	8/21/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	5,813.20
5922	8/21/25	J.M.D.LANDSCAPE INC.	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	7,680.00
	8/21/25	JUSTIN TIME SERVICES	0100	0000000	0000	8110	5800000	000	Maintenance Services	\$	4,071.00
5786	8/21/25	STANDARD ELECTRONICS	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$	330.00
5871	8/25/25	MINDWORKS INNOVATIONS	0100	6266000	5760	1120	5200000	000	Professional Development	\$	786.58
	8/25/25	EMILY KING	0100	6500000	5760	3120	5800000	000	Services for August	\$	2,100.00
	8/25/25	LYNN FLESchUTZ	0100	0000000	0000	7100	5800000	000	Professional Services	\$	655.00
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	5800000	000	Professional Services	\$	400.99
	8/25/25	ATKINSON, ANDELSON, LOYA, RUUD, & ROMC	0100	0000000	0000	7100	5800005	000	Services for July	\$	1,661.63
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	5900001	000	Verizon - August Statement	\$	223.38
	8/25/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	5900002	000	Postage	\$	20.83
5967	8/28/25	ADOBE INC	0100	0000000	0000	2420	5800000	000	Annual Subscription	\$	479.76
5802	8/28/25	DATEL SYSTEMS, INC.	0100	0000000	0000	2420	5800000	000	Annual Subscription	\$	2,138.00
5971	8/28/25	SOUTHCOAST HEATING	0100	0000000	0000	8200	5800000	000	Maintenance Services	\$	415.00
	8/28/25	STATE OF CALIFORNIA	0100	0000000	0000	7200	5800000	000	Fingerprinting Services	\$	64.00
5883	8/28/25	TITAN FIRE PROTECTION	0100	0000000	0000	2700	5800000	222	Maintenance Services	\$	3,670.00
										\$82,475.00	

5000 (SERVICES) TOTALS: BALANCE: 1,560,933 ACCUMULATED BALANCE: 183,125 REMAINING BALANCE: 1,377,808

FUND 4000 - CAPITAL SERVICES											
	8/7/25	ANGUS ASPHALT INC	4000	0000000	0000	8500	6200000	000	Facility Repairs		\$70,241.00
	8/14/25	VISTA FENCE CO, INC.	4000	0000000	0000	8500	6200000	000	Facility Repairs		\$25,610.00
										\$95,851.00	

Personnel Report - September 11, 2025

Melissa Vargas	5th Grade Teacher .2 FTE	New Hire	8/5/25
Kelly Gage	Instructional Assistant I	New Hire	8/12/25
Makenna Collins	Instructional Assistant I	New Hire	8/8/25
Jenna Dion	Instructional Assistant I	New Hire	8/21/25
Stacey Kerstetter	Food Service Worker	Position Change	9/8/25
Lucette La Viscount	Instructional Assistant II, Learning Lab	Position Change	9/10/25

CARDIFF

K	Glass	<u>18</u>
K	McNamara	<u>17</u>
K	Robles	<u>17</u>
K	Sallans	<u>18</u>

TOT K 70

1	Douil/Hamilton	<u>18</u>
1	Easson	<u>18</u>
1	Stone	<u>19</u>
1	Stuart	<u>19</u>

TOT 1 74

2	Boyesen	<u>24</u>
2	Kavan	<u>23</u>
2	Payte	<u>23</u>
2	Redding	<u>23</u>

TOT 2 93

Wilson	<u>0</u>	TOT <u>0</u>
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Subtotal 237

DISTRICT TOTAL 610

ADA HARRIS

3	Herrman	<u>24</u>
3	Milliken	<u>23</u>
3	Murray/Ensberg	<u>22</u>
3	Van Lear	<u>20</u>

TOT 3 89

4	Cope	<u>22</u>
4	Brice	<u>19</u>
4	Green	<u>23</u>
4	Mihaly	<u>21</u>

TOT 4 85

4	Atalla	<u>20</u>
5	d'Entremont/Vargas	<u>22</u>
5	Kannegieter	<u>23</u>
5	Price	<u>23</u>
5	Yant	<u>22</u>

TOT 6 110

6	Jewell	<u>21</u>
6	Nguyen	<u>20</u>
6	Therriault	<u>18</u>
6	Tiersma	<u>21</u>

TOT 6 80

Rapp	<u>9</u>	TOT <u>9</u>
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Subtotal 373

Instructional Continuity Plan (ICP)

Cardiff School District

Effective: July 1, 2025

Integrated into the Comprehensive School Safety Plan (CSSP)

1. Purpose: This Instructional Continuity Plan (ICP) outlines the protocols and procedures that the Cardiff School District will implement to ensure uninterrupted access to education during emergency conditions that prevent in-person instruction. This plan complies with California Senate Bill 153 and aligns with guidance from the California Department of Education.

2. Student and Family Engagement

- **Initial Contact Protocol:** Within 24 hours of an emergency event that disrupts normal school operations, school staff will attempt to establish two-way communication with all students and families using a combination of:
 - Email
 - Alerts (via ParentSquare)
 - Text messages (via ParentSquare)
 - Automated calls and personal phone calls (via ParentSquare)
 - District LMS (Seesaw/Google Classroom/Schoology)
- **Ongoing Communication:** Regular updates will occur within 1-5 calendar days, providing details on available support and next steps for instructional access.
- **Two-Way Communication:** The District will establish a dedicated email address for families to ask questions and request support. Teachers will also use the LMS and ParentSquare for direct messaging with students and parents.

3. Provision of Instruction

- Instruction (either remote or in-person at an alternate location) will be made available within **five school days** of the start of the emergency.
- The plan will include flexibility for:
 - Synchronous learning via Zoom for core subjects (ELA, math, science, and social studies) following a modified schedule.

- Asynchronous learning through District adopted curriculum, including but not limited to iReady, Schoology, Google Classroom, Reading A-Z, BrainPop, ST Math, and Khan Academy for independent practice and supplemental assignments.
- Hybrid instructional models
- Instructional plans will meet Independent Study requirements as per Education Code Sections 51745–51749.6.

4. Instructional Strategies: Students will have access to digital and print materials, including but not limited to:

Digital: iReady, Schoology, Google Classroom, Reading A-Z, BrainPop, ST Math, Khan Academy, and Studies Weekly

Print: Packets for students without device/internet access, available for pick-up.

Special Education:

- Case managers will collaborate with families to ensure IEP goals are met.
- Virtual sessions for speech, occupational therapy, and counseling services will be arranged as needed
- IEP services will be provided per the student's Emergency Circumstances Program (as included in their current IEP).

Assessment and Feedback:

- Formative Assessments: Teachers will use tools like iReady and online assessments to monitor student progress.
- Reading Screenings: Beginning in the 2025–26 school year, K-2 students will be screened for reading difficulties per EC Section 53008.
- Student Feedback: Weekly check-ins will gather student feedback on instructional access and well-being.

5. Social-Emotional and Academic Support

- Identification of Needs: Teachers will conduct virtual check-ins with students and families during the first week of any disruption to identify social-emotional and academic concerns. Continuously schedule virtual office hours.
- Resources Provided: Access to counseling support through the school psychologist and counselor will be available remotely or in person, if available.
- Student Support Team: A team comprising the principal, school counselor, nurse, and school psychologist will meet weekly to monitor at-risk students and coordinate support.

Meals:

- If program resources are available, the Cardiff School District will continue to operate the District Breakfast and Lunch Program during an emergency closure. Meals will be available for pick-up at the school site or other designated locations, with distribution times and sites communicated through our established channels.
- For students relocated to neighboring LEAs, meal services will be coordinated to ensure continued access. The District will offer delivery to select areas and students with an identified need for increased support.

6. Technology Preparedness

Device and Connectivity Access:

- Each student will be issued a district-owned device (iPad)
- Wi-Fi hotspots will be provided to families without home internet access

Technical Support:

- IT help desk hours for students, families, and staff
- Instructional technology support for platforms like iReady, Schoology, Parent Square, Zoom, etc.
- Pre-loaded digital content and applications for use during outages
- Centralized access through the Learning Management Systems (Seesaw/Google Classroom/Schoology) and communication platform (ParentSquare)

7. Teacher Training and Support

Professional Development:

- Ongoing training for all certificated staff on remote learning best practices
- Support for differentiated instruction in a virtual environment
- Instructional coaching and collaboration time built into schedules

8. Reassignment and Partnerships

- Neighboring LEA Collaboration: Cardiff School District will collaborate with nearby districts and the North Coastal Consortium for Special Education (NCCSE) to coordinate temporary student reassignments if in-person learning cannot resume.
- Our Extended Day program will help support child care and extracurricular activities.

9. Timeline for Transition Back to In-Person Learning

Families will be updated weekly about the status of school reopening, with a detailed transition plan once in-person learning can safely resume.

Return to School Criteria

- Clearance from public health and emergency services
- Facility safety inspections
- Air quality and infrastructure assessments

Phased Reopening Approach:

- Priority given to vulnerable students and early grades
- Gradual return to full in-person instruction
- Ongoing monitoring and adjustments as needed

10. Plan Review and Updates

The Cardiff School District is committed to minimizing instructional disruptions while ensuring the safety and well-being of our students.

This ICP, integrated into our Comprehensive School Site Safety Plan, provides a clear framework to maintain academic continuity during emergencies.

This plan will be reviewed and updated as needed, but at least once annually to reflect changes in technology, partnerships, and district resources.

September 3, 2025

To: Members of the Cardiff Elementary School District Board

Re: Sunshine Notification

On behalf of the Cardiff Elementary Teachers Association (CETA) bargaining team, this letter serves as our notice of intent to negotiate the following articles for 2025-2026 Collective Bargaining Agreement. CETA intends to open the following articles of the Master Contract:

Article 12 Leaves

CETA has an interest in reviewing, clarifying, and potentially enhancing the language regarding leaves.

Article 14 Certificated Employee Evaluation

CETA has an interest in reviewing, clarifying, and potentially enhancing the language regarding employee performance.

Article 17 Employee Benefits

CETA has an interest in reviewing and potentially improving employee benefits to be competitive with neighboring districts and discussing retirement incentives.

Article 18 Salaries

CETA has an interest in discussing expanding the steps on the salary schedule.

We look forward to a continued collaboration with the Cardiff Elementary School Board to arrive at a mutually agreeable resolution.

Respectfully,

Veronica Nguyen

CETA President

Side Letter
Between

Cardiff School District
And
Cardiff Elementary Teachers' Association (CETA)

Approve Health & Welfare Cap for all Current Eligible District Employees

The Cardiff School District Negotiations Team, including District and CETA representatives, are meeting to discuss the teachers' contract for the 2025-2026 school year. At this time both parties and the Cardiff School Board agree to:

An increase to the annual Health & Welfare cap to \$11,951.80 effective January 1, 2026. The total approximate cost of the increase is \$50,740.

It is understood that this increase to the Health & Welfare cap is part of the total 2025-2026 negotiations package between the Cardiff School District and CETA.

Jill Vinson Date
Superintendent

Veronica Nguyen Date
CETA President

Cardiff School District
Cardiff-By-The-Sea, California 92007
September 11, 2025

ITEM: ADOPT 2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

BACKGROUND

Education Code Section 42100 requires school districts to adopt a prior year unaudited actuals financial report and file it with the County Superintendent of Schools.

CURRENT CONSIDERATIONS

The ending balance for the 2024-2025 fiscal year is \$2,763,163. The ending balance is comprised of \$1,500 for revolving cash and \$761,877 for restricted components.

FINANCIAL IMPLICATIONS

Ending balances in the general fund reflect dollars, which remain in Cardiff accounts, which must include a minimum of a 4% reserve designated for economic uncertainties. The actual reserves of \$2,763,165 is calculated to 20%.

RECOMMENDATION

It is respectfully recommended that the Board adopt the 2024-2025 unaudited actuals financial report as presented. The Superintendent and CBO are available for questions regarding this report.

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	64.15%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$491,943.98
	Adjusted Appropriations Limit	\$12,217,055.32
	Appropriations Subject to Limit	\$12,217,055.32
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.79%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

Printed Name: Jill Vinson _____

Title: Superintendent _____

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: _____

Title: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Roxanna Travers _____
Name
Financial Accounting and Data Support Manager
Title
858-295-6700
Telephone
roxanna.travers@sdcoe.net
E-mail Address

For School District:

Courtney Jasper _____
Name
Chief Business Officer
Title
760-632-5890
Telephone
courtney.jasper@cardiffschools.com
E-mail Address

**CARDIFF SCHOOL DISTRICT
2024-2025 YEAR TO DATE SUMMARY**

		6/11/2024 BOARD ADOPTED	THRU 10/31/2024 BUDGET CHANGES	THRU 10/31/2024 REVISED	THRU 1/31/2025 BUDGET CHANGES	THRU 1/31/2025 REVISED	THRU 6/30/2025 ACTUALS
BEGINNING BALANCE		3,866,131		3,866,131		3,866,131	3,866,131
REVENUES	Revenue Limit/LCFF Sources	12,145,267	347	12,145,614		12,145,614	12,575,916
	Federal Revenue	301,260		301,260		301,260	241,132
	State Revenue	1,037,559		1,037,559		1,037,559	635,936
	Local Revenue	753,318	(15,459)	737,859	28,424	766,283	905,100
	TOTAL REVENUE	14,237,404	(15,112)	14,222,292	28,424	14,250,716	14,358,084
EXPENDITURES	Certificated Salaries	5,911,906		5,911,906		5,911,906	6,220,176
	Classified Salaries	2,085,990		2,085,990		2,085,990	2,097,699
	Employee Benefits	3,293,701		3,293,701		3,293,701	3,165,183
	Books/Supplies	463,311		463,311		463,311	504,931
	Services	1,504,967		1,504,967		1,504,967	1,633,367
	Equipment/Capital Outlay	0		0		0	127,812
	Tuition - Special Ed Regional	218,500		218,500		218,500	150,964
	Debt Service	403,865		403,865		403,865	402,866
	TOTAL EXPENDITURES	13,882,240		13,882,240		13,882,240	14,302,998
EXCESS/DEFIENCY		355,164		340,052		368,476	55,086
Contributions	FUND 4000	(359,752)		(359,752)		(359,752)	(394,676)
NET EXCESS/DEFIENCY		(4,588)		(19,700)		8,724	(339,590)
ENDING BALANCE		3,861,543		3,846,431		3,874,855	3,526,541
RESERVES							
	Restricted Monies	1,762,242		1,515,526		1,517,754	761,876
	Revolving Cash	1,500		1,500		1,500	1,500
NET ENDING BALANCE		2,097,801		2,329,405		2,355,601	2,763,165
	<i>Budget Assumptions-Reserves</i>	15.82%		17.57%		17.76%	20.29%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		12,515,760.22	60,156.00	12,575,916.22	12,974,877.40	59,871.00	13,034,748.40	3.6%
2) Federal Revenue	8100-8299		0.00	241,131.87	241,131.87	0.00	197,536.00	197,536.00	-18.1%
3) Other State Revenue	8300-8599		179,150.55	456,784.17	635,934.72	137,322.31	953,319.59	1,090,641.90	71.5%
4) Other Local Revenue	8600-8799		436,035.70	469,064.00	905,099.70	293,000.00	473,513.00	766,513.00	-15.3%
5) TOTAL, REVENUES			13,130,946.47	1,227,136.04	14,358,082.51	13,405,199.71	1,684,239.59	15,089,439.30	5.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		5,192,837.45	1,027,338.82	6,220,176.27	5,219,883.60	1,048,664.13	6,268,547.73	0.8%
2) Classified Salaries	2000-2999		1,802,177.55	295,521.86	2,097,699.41	2,002,221.79	328,917.64	2,331,139.43	11.1%
3) Employee Benefits	3000-3999		2,209,193.50	955,989.45	3,165,182.95	2,525,761.05	1,042,757.09	3,568,518.14	12.7%
4) Books and Supplies	4000-4999		144,922.76	360,008.58	504,931.34	314,511.13	63,039.24	377,550.37	-25.2%
5) Services and Other Operating Expenditures	5000-5999		1,152,212.53	481,154.21	1,633,366.74	1,022,032.53	538,900.00	1,560,932.53	-4.4%
6) Capital Outlay	6000-6999		0.00	127,812.40	127,812.40	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		402,865.26	150,964.25	553,829.51	467,478.00	288,000.00	755,478.00	36.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,904,209.05	3,398,789.57	14,302,998.62	11,551,888.10	3,310,278.10	14,862,166.20	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,226,737.42	(2,171,653.53)	55,083.89	1,853,311.61	(1,626,038.51)	227,273.10	312.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		394,675.00	0.00	394,675.00	398,000.00	0.00	398,000.00	0.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,151,983.20)	1,151,983.20	0.00	(1,800,000.00)	1,800,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,546,658.20)	1,151,983.20	(394,675.00)	(2,198,000.00)	1,800,000.00	(398,000.00)	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			680,079.22	(1,019,670.33)	(339,591.11)	(344,688.39)	173,961.49	(170,726.90)	-49.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,084,584.59	1,781,546.65	3,866,131.24	2,764,663.81	761,876.32	3,526,540.13	-8.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,084,584.59	1,781,546.65	3,866,131.24	2,764,663.81	761,876.32	3,526,540.13	-8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,084,584.59	1,781,546.65	3,866,131.24	2,764,663.81	761,876.32	3,526,540.13	-8.8%
2) Ending Balance, June 30 (E + F1e)			2,764,663.81	761,876.32	3,526,540.13	2,419,975.42	935,837.81	3,355,813.23	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	761,876.74	761,876.74	0.00	972,760.31	972,760.31	27.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,763,163.81	(.42)	2,763,163.39	2,419,975.42	(36,922.50)	2,383,052.92	-13.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,273,589.38	877,529.27	4,151,118.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	(60,873.40)	0.00	(60,873.40)				
b) in Banks		9120	71,319.00	(5,004.00)	66,315.00				
c) in Revolving Cash Account		9130	1,500.00	0.00	1,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	87,196.60	339,929.47	427,126.07				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	148,636.00	0.00	148,636.00				
10) TOTAL, ASSETS			3,521,367.58	1,212,454.74	4,733,822.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	227,891.81	155,128.08	383,019.89				
2) Due to Grantor Governments		9590	0.00	131,144.34	131,144.34				
3) Due to Other Funds		9610	394,675.00	0.00	394,675.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	164,306.00	164,306.00				
6) TOTAL, LIABILITIES			622,566.81	450,578.42	1,073,145.23				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	134,137.00	0.00	134,137.00				
2) TOTAL, DEFERRED INFLOWS			134,137.00	0.00	134,137.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,764,663.77	761,876.32	3,526,540.09				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	386,643.00	0.00	386,643.00	386,643.00	0.00	386,643.00	0.0%
Education Protection Account State Aid - Current Year		8012	122,260.00	0.00	122,260.00	119,364.00	0.00	119,364.00	-2.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	52,301.40	0.00	52,301.40	53,000.00	0.00	53,000.00	1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,563,954.75	0.00	11,563,954.75	12,027,870.40	0.00	12,027,870.40	4.0%
Unsecured Roll Taxes		8042	394,433.56	0.00	394,433.56	390,000.00	0.00	390,000.00	-1.1%
Prior Years' Taxes		8043	(3,832.49)	0.00	(3,832.49)	(2,000.00)	0.00	(2,000.00)	-47.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,515,760.22	0.00	12,515,760.22	12,974,877.40	0.00	12,974,877.40	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	60,156.00	60,156.00	0.00	59,871.00	59,871.00	-0.5%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,515,760.22	60,156.00	12,575,916.22	12,974,877.40	59,871.00	13,034,748.40	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	129,918.00	129,918.00	0.00	179,330.00	179,330.00	38.0%
Special Education Discretionary Grants		8182	0.00	(617.42)	(617.42)	0.00	11,206.00	11,206.00	-1,915.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		69,197.00	69,197.00		0.00	0.00	-100.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		10,181.93	10,181.93		7,000.00	7,000.00	-31.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	32,452.36	32,452.36	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	241,131.87	241,131.87	0.00	197,536.00	197,536.00	-18.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,358.00	0.00	23,358.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	127,862.55	61,129.85	188,992.40	113,992.62	48,939.24	162,931.86	-13.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		(278,160.33)	(278,160.33)		0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		77,711.00	77,711.00		73,000.00	73,000.00	-6.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,930.00	596,103.65	624,033.65	23,329.69	831,380.35	854,710.04	37.0%
TOTAL, OTHER STATE REVENUE			179,150.55	456,784.17	635,934.72	137,322.31	953,319.59	1,090,641.90	71.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100,654.78	0.00	100,654.78	90,000.00	0.00	90,000.00	-10.6%
Interest		8660	160,885.66	0.00	160,885.66	88,000.00	0.00	88,000.00	-45.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,980.00	0.00	1,980.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	172,515.26	0.00	172,515.26	115,000.00	0.00	115,000.00	-33.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		469,064.00	469,064.00		473,513.00	473,513.00	0.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			436,035.70	469,064.00	905,099.70	293,000.00	473,513.00	766,513.00	-15.3%
TOTAL, REVENUES			13,130,946.47	1,227,136.04	14,358,082.51	13,405,199.71	1,684,239.59	15,089,439.30	5.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,585,445.83	809,005.47	5,394,451.30	4,591,404.60	807,050.33	5,398,454.93	0.1%
Certificated Pupil Support Salaries		1200	0.00	218,333.35	218,333.35	0.00	241,613.80	241,613.80	10.7%
Certificated Supervisors' and Administrators' Salaries		1300	607,391.62	0.00	607,391.62	628,479.00	0.00	628,479.00	3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,192,837.45	1,027,338.82	6,220,176.27	5,219,883.60	1,048,664.13	6,268,547.73	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	501,288.12	295,521.86	796,809.98	600,583.70	328,917.64	929,501.34	16.7%
Classified Support Salaries		2200	417,501.98	0.00	417,501.98	422,872.73	0.00	422,872.73	1.3%
Classified Supervisors' and Administrators' Salaries		2300	194,130.02	0.00	194,130.02	198,957.00	0.00	198,957.00	2.5%
Clerical, Technical and Office Salaries		2400	581,291.03	0.00	581,291.03	617,788.27	0.00	617,788.27	6.3%
Other Classified Salaries		2900	107,966.40	0.00	107,966.40	162,020.09	0.00	162,020.09	50.1%
TOTAL, CLASSIFIED SALARIES			1,802,177.55	295,521.86	2,097,699.41	2,002,221.79	328,917.64	2,331,139.43	11.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	979,034.13	702,731.76	1,681,765.89	991,647.62	765,253.72	1,756,901.34	4.5%
PERS		3201-3202	429,038.59	95,957.35	524,995.94	534,865.35	117,932.27	652,797.62	24.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	217,258.70	43,316.37	260,575.07	228,451.82	44,855.10	273,306.92	4.9%
Unemployment Insurance		3401-3402	490,389.76	97,809.11	588,198.87	674,013.20	95,911.40	769,924.60	30.9%
Workers' Compensation		3501-3502	3,540.15	612.49	4,152.64	3,839.11	550.30	4,389.41	5.7%
OPEB, Allocated		3601-3602	89,932.17	15,562.37	105,494.54	92,943.95	18,254.30	111,198.25	5.4%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			2,209,193.50	955,989.45	3,165,182.95	2,525,761.05	1,042,757.09	3,568,518.14	12.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	60,632.65	60,632.65	0.00	2,000.00	2,000.00	-96.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	144,922.76	299,375.93	444,298.69	314,511.13	61,039.24	375,550.37	-15.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			144,922.76	360,008.58	504,931.34	314,511.13	63,039.24	377,550.37	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	72,485.16	0.00	72,485.16	0.00	101,700.00	101,700.00	40.3%
Travel and Conferences		5200	9,358.98	43,824.91	53,183.89	0.00	26,700.00	26,700.00	-49.8%
Dues and Memberships		5300	5,931.42	0.00	5,931.42	6,200.00	0.00	6,200.00	4.5%
Insurance		5400 - 5450	108,295.00	0.00	108,295.00	113,709.00	0.00	113,709.00	5.0%
Operations and Housekeeping Services		5500	303,815.75	0.00	303,815.75	255,000.00	0.00	255,000.00	-16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,795.68	0.00	51,795.68	114,789.00	0.00	114,789.00	121.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	573,025.36	437,329.30	1,010,354.66	510,834.53	410,500.00	921,334.53	-8.8%
Communications		5900	27,505.18	0.00	27,505.18	21,500.00	0.00	21,500.00	-21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,152,212.53	481,154.21	1,633,366.74	1,022,032.53	538,900.00	1,560,932.53	-4.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,142.67	6,142.67	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	121,669.73	121,669.73	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	127,812.40	127,812.40	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	150,964.25	150,964.25	0.00	288,000.00	288,000.00	90.8%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	74,577.76	0.00	74,577.76	208,260.00	0.00	208,260.00	179.3%
Other Debt Service - Principal		7439	328,287.50	0.00	328,287.50	259,218.00	0.00	259,218.00	-21.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			402,865.26	150,964.25	553,829.51	467,478.00	288,000.00	755,478.00	36.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,904,209.05	3,398,789.57	14,302,998.62	11,551,888.10	3,310,278.10	14,862,166.20	3.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	394,675.00	0.00	394,675.00	398,000.00	0.00	398,000.00	0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			394,675.00	0.00	394,675.00	398,000.00	0.00	398,000.00	0.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,150,866.22)	1,150,866.22	0.00	(1,800,000.00)	1,800,000.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,116.98)	1,116.98	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,151,983.20)	1,151,983.20	0.00	(1,800,000.00)	1,800,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,546,658.20)	1,151,983.20	(394,675.00)	(2,198,000.00)	1,800,000.00	(398,000.00)	0.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	12,515,760.22	60,156.00	12,575,916.22	12,974,877.40	59,871.00	13,034,748.40	3.6%
2) Federal Revenue		8100-8299	0.00	241,131.87	241,131.87	0.00	197,536.00	197,536.00	-18.1%
3) Other State Revenue		8300-8599	179,150.55	456,784.17	635,934.72	137,322.31	953,319.59	1,090,641.90	71.5%
4) Other Local Revenue		8600-8799	436,035.70	469,064.00	905,099.70	293,000.00	473,513.00	766,513.00	-15.3%
5) TOTAL, REVENUES			13,130,946.47	1,227,136.04	14,358,082.51	13,405,199.71	1,684,239.59	15,089,439.30	5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	6,673,811.50	2,623,500.90	9,297,312.40	7,142,295.61	2,486,133.65	9,628,429.26	3.6%
2) Instruction - Related Services	2000-2999		1,281,072.44	51,073.20	1,332,145.64	1,462,305.99	35,845.00	1,498,150.99	12.5%
3) Pupil Services	3000-3999		162,961.99	411,781.74	574,743.73	136,092.18	469,439.45	605,531.63	5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,219,831.85	22,014.00	1,241,845.85	1,272,987.56	30,860.00	1,303,847.56	5.0%
8) Plant Services	8000-8999		1,163,666.01	139,455.48	1,303,121.49	1,070,728.76	0.00	1,070,728.76	-17.8%
9) Other Outgo	9000-9999		402,865.26	150,964.25	553,829.51	467,478.00	288,000.00	755,478.00	36.4%
10) TOTAL, EXPENDITURES			10,904,209.05	3,398,789.57	14,302,998.62	11,551,888.10	3,310,278.10	14,862,166.20	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,226,737.42	(2,171,653.53)	55,083.89	1,853,311.61	(1,626,038.51)	227,273.10	312.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	394,675.00	0.00	394,675.00	398,000.00	0.00	398,000.00	0.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,151,983.20)	1,151,983.20	0.00	(1,800,000.00)	1,800,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,546,658.20)	1,151,983.20	(394,675.00)	(2,198,000.00)	1,800,000.00	(398,000.00)	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			680,079.22	(1,019,670.33)	(339,591.11)	(344,688.39)	173,961.49	(170,726.90)	-49.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,084,584.59	1,781,546.65	3,866,131.24	2,764,663.81	761,876.32	3,526,540.13	-8.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,084,584.59	1,781,546.65	3,866,131.24	2,764,663.81	761,876.32	3,526,540.13	-8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,084,584.59	1,781,546.65	3,866,131.24	2,764,663.81	761,876.32	3,526,540.13	-8.8%
2) Ending Balance, June 30 (E + F1e)			2,764,663.81	761,876.32	3,526,540.13	2,419,975.42	935,837.81	3,355,813.23	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	761,876.74	761,876.74	0.00	972,760.31	972,760.31	27.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,763,163.81	(.42)	2,763,163.39	2,419,975.42	(36,922.50)	2,383,052.92	-13.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	137,130.38	58,000.00	-57.7%
3) Other State Revenue		8300-8599	198,357.12	272,500.00	37.4%
4) Other Local Revenue		8600-8799	4,144.79	4,800.00	15.8%
5) TOTAL, REVENUES			339,632.29	335,300.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	144,436.14	152,343.01	5.5%
3) Employee Benefits		3000-3999	52,368.27	65,956.36	25.9%
4) Books and Supplies		4000-4999	108,562.37	112,000.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	3,582.71	4,000.00	11.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			308,949.49	334,299.37	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,682.80	1,000.63	-96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,682.80	1,000.63	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,491.72	220,174.52	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,491.72	220,174.52	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,491.72	220,174.52	16.2%
2) Ending Balance, June 30 (E + F1e)			220,174.52	221,175.15	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	448.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	219,725.66	221,175.15	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	185,282.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,681.23)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	38,477.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	448.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			222,528.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,353.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,353.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			220,174.52		
FEDERAL REVENUE					
Child Nutrition Programs		8220	137,130.38	58,000.00	-57.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			137,130.38	58,000.00	-57.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	198,357.12	272,500.00	37.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			198,357.12	272,500.00	37.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,056.79	4,800.00	18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	88.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,144.79	4,800.00	15.8%
TOTAL, REVENUES			339,632.29	335,300.00	-1.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	144,436.14	152,343.01	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			144,436.14	152,343.01	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,843.81	40,843.00	7.9%
OASDI/Medicare/Alternative		3301-3302	11,049.36	11,653.97	5.5%
Health and Welfare Benefits		3401-3402	1,568.58	11,418.00	627.9%
Unemployment Insurance		3501-3502	72.21	76.17	5.5%
Workers' Compensation		3601-3602	1,834.31	1,965.22	7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			52,368.27	65,956.36	25.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,896.87	8,000.00	1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	100,665.50	104,000.00	3.3%
TOTAL, BOOKS AND SUPPLIES			108,562.37	112,000.00	3.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,582.71	4,000.00	11.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,582.71	4,000.00	11.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			308,949.49	334,299.37	8.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	137,130.38	58,000.00	-57.7%
3) Other State Revenue		8300-8599	198,357.12	272,500.00	37.4%
4) Other Local Revenue		8600-8799	4,144.79	4,800.00	15.8%
5) TOTAL, REVENUES			339,632.29	335,300.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		308,949.49	334,299.37	8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			308,949.49	334,299.37	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,682.80	1,000.63	-96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,682.80	1,000.63	-96.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,491.72	220,174.52	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,491.72	220,174.52	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,491.72	220,174.52	16.2%
2) Ending Balance, June 30 (E + F1e)			220,174.52	221,175.15	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	448.86	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	219,725.66	221,175.15	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	165,805.39	167,254.88
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	53,920.27	53,920.27
Total, Restricted Balance		219,725.66	221,175.15

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,802.02	0.00	-100.0%
5) TOTAL, REVENUES			34,802.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	190,106.00	250,000.00	31.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			190,106.00	250,000.00	31.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(155,303.98)	(250,000.00)	61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	394,675.00	398,000.00	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			394,675.00	398,000.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			239,371.02	148,000.00	-38.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,198,901.80	1,438,272.82	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,198,901.80	1,438,272.82	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,198,901.80	1,438,272.82	20.0%
2) Ending Balance, June 30 (E + F1e)			1,438,272.82	1,586,272.82	10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,438,272.82	1,586,272.82	10.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,055,900.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,289.44)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	394,675.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,438,285.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,438,272.82		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,298.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	504.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,802.02	0.00	-100.0%
TOTAL, REVENUES			34,802.02	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	190,106.00	250,000.00	31.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			190,106.00	250,000.00	31.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			190,106.00	250,000.00	31.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	394,675.00	398,000.00	0.8%
(a) TOTAL, INTERFUND TRANSFERS IN			394,675.00	398,000.00	0.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			394,675.00	398,000.00	0.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,802.02	0.00	-100.0%
5) TOTAL, REVENUES			34,802.02	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		190,106.00	250,000.00	31.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			190,106.00	250,000.00	31.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(155,303.98)	(250,000.00)	61.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	394,675.00	398,000.00	0.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			394,675.00	398,000.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			239,371.02	148,000.00	-38.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,198,901.80	1,438,272.82	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,198,901.80	1,438,272.82	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,198,901.80	1,438,272.82	20.0%
2) Ending Balance, June 30 (E + F1e)			1,438,272.82	1,586,272.82	10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,438,272.82	1,586,272.82	10.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	596.82	612.94	611.30	568.00	567.00	567.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	596.82	612.94	611.30	568.00	567.00	567.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	596.82	612.94	611.30	568.00	567.00	567.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cardiff School District
Cardiff-By-The-Sea, California 92007
September 11, 2025

ITEM: PUBLIC HEARING DETERMINING SUFFICIENCY OF INSTRUCTIONAL MATERIALS

BACKGROUND

Education Code 60119 requires school districts to hold a public hearing and determine through a Board resolution determining that each pupil has sufficient textbooks or instructional materials in each of the following subjects that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education:

Mathematics

Science

History – Social Science

English/Language Arts, including the English Language Development

CURRENT CONSIDERATIONS

Based upon the recommendation of the San Diego County Office of Education, Resolution 25-26-01 is attached, which determines that each pupil in each school operated by the Cardiff School District has sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the state board for the 2025-2026 fiscal year.

FINANCIAL IMPLICATIONS

There is no financial impact with regards to the Public Hearing.

RECOMMENDATION

It is recommended that the Board President announce that the Public Hearing regarding this issue be opened. Following the public hearing, it is recommended that the Board approve Resolution 25-26-01.

RESOLUTION

Cardiff School District

Resolution Number 25-26-01

Resolution Determining Sufficiency of Instructional Materials

On motion of Member _____ Seconded by Member _____ the following resolution is adopted:

WHEREAS, in order to receive state instructional materials funds, the Governing Board is required by Education Code Section 60119 to make a diligent effort to hold a public hearing and adopt a resolution by the eighth week of the school year, determining that each pupil has sufficient textbooks or instructional materials in each of the following subjects that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education: mathematics, science, history-social science, reading/language arts.

WHEREAS, as part of the hearing required, the Governing Board must also make a written determination as to whether each pupil enrolled in a foreign language or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the curriculum frameworks adopted by the state board for these subjects.

WHEREAS, "sufficient textbooks or instructional materials" means that each pupil, including English learners, has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments. This does not require two sets of textbooks or instructional materials for each pupil.

THEREFORE BE IT RESOLVED, that the Governing Board hereby determines, as required by Education Code Section 60119, that the school district has sufficient instructional materials for each pupil in the following areas:

1. Mathematics
2. Science
3. History-social science
4. Reading/language arts, including the English language development of an adopted program

PASSED AND ADOPTED by the Governing Board on September 11, 2025 by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)

) SS

COUNTY OF SAN DIEGO)

I Jill Vinson, Clerk/**Secretary** of the Governing Board, do hereby certify that the foregoing is a full and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date September 12, 2024.

Clerk/Secretary of the Governing Board

Cardiff School District
Cardiff-By-The-Sea, California 92007
September 11, 2025

ITEM: ADOPT RESOLUTION 25-26-02 TO ADOPT THE GANN LIMIT

BACKGROUND

In November 1979, Proposition 4 was adopted, which “established constitutional limits on the allowable growth in state and local government spending. These appropriations limits, popularly called Gann Limits, allow government spending to grow at a rate no faster than inflation and the change in population.” (Reference: 1993 edition of Revenues and Limits: A Guide to School Finance in California by Paul Goldfinger, School Services of California, Inc.)

Education Code sections 1629 and 42132 specify that by September 30, district governing boards shall adopt a resolution identifying their estimated appropriations limits for the current year and their actual appropriations limit for the preceding year. The documentation supporting the adoption resolution shall be made available to the public.

CURRENT CONSIDERATIONS

This agenda item brings to the Board Resolution 25-26-02 to adopt the Gann Limit. The Gann Limit calculation forms for the 2024-2025 and 2025-2026 school years are attached.

FINANCIAL IMPLICATIONS

Adoption of the Gann Limit Resolution will have no impact on the District’s general fund.

RECOMMENDATION

It is respectfully recommended that the Board adopt Resolution 25-26-02 to adopt the Gann Limit, which identifies actual appropriations for 2024-2025 and estimated appropriations for 2025-2026.

**CARDIFF SCHOOL DISTRICT
RESOLUTION 25-26-02**

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits”, for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2024-2025 fiscal year and a projected Gann Limit for the 2025-2026 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2024-2025 and 2025-2026 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby provide public notice that the attached calculations and documentations of the Gann Limits for the 2024-2025 and 2025-2026 fiscal years include an increase of \$12,217,055.32. Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the superintendent notify the Director of the State Department of Finance of the increase to the 2024-2025 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-2025 and 2025-2026 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with appropriate attachments to interested citizens of this district.

Superintendent
Cardiff School District

President of the Governing Board
Cardiff School District

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	11,590,177.79		11,590,177.79			12,217,055.32
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	611.30		611.30			596.82
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	596.82		596.82	568.00		568.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			596.82			568.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	52,301.40		52,301.40	53,000.00		53,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	11,563,954.75		11,563,954.75	12,027,870.40		12,027,870.40
5. Unsecured Roll Taxes (Object 8042)	394,433.56		394,433.56	390,000.00		390,000.00
6. Prior Years' Taxes (Object 8043)	(3,832.49)		(3,832.49)	(2,000.00)		(2,000.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	12,006,857.22	0.00	12,006,857.22	12,468,870.40	0.00	12,468,870.40
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	12,006,857.22	0.00	12,006,857.22	12,468,870.40	0.00	12,468,870.40
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	508,903.00		508,903.00	506,007.00		506,007.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	508,903.00	0.00	508,903.00	506,007.00	0.00	506,007.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	14,358,082.51		14,358,082.51	15,089,439.30		15,089,439.30
28. Total Interest and Return on Investments						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Funds 01, 09, and 62; objects 8660 and 8662)	162,865.66		162,865.66	88,000.00		88,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			11,590,177.79			12,217,055.32
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9763			0.9517
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,725,111.34			12,375,748.52
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			12,006,857.22			12,468,870.40
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			71,618.40			68,160.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			71,618.40			68,160.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			138,579.70			73,543.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,145,436.92			12,542,413.92
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			71,618.40			68,160.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,145,436.92			
b. State Subventions (Line D8)			71,618.40			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			12,217,055.32			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			491,943.98			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			12,217,055.32			12,375,748.52
12. Appropriations Subject to the Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Line D9d)			12,217,055.32			
** Please provide below an explanation for each entry in the adjustments column."						
Courtney Jasper	courtney.jasper@cardiffschools.com			760-632-5890		
Gann Contact Person	Contact Email Address			Contact Phone Number		

RESOLUTION

Cardiff School District

Resolution Number 25-26-03

Resolution Regarding the Education Protection Account

On motion of Member _____ Seconded by Member _____ the following resolution is adopted:

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of

Article XIII, Section 36.

THEREFORE BE IT RESOLVED,

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Cardiff School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Cardiff School District has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Governing Board on September 11, 2025 by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)

) SS

COUNTY OF SAN DIEGO)

I Jill Vinson, Clerk/**Secretary** of the Governing Board, do hereby certify that the foregoing is a full and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date September 11, 2025.

Clerk/Secretary of the Governing Board