

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

REGULAR & ORGANIZATIONAL MEETING OF THE GOVERNING BOARD
AGENDA

THURSDAY, DECEMBER 11, 2025

5:00 PM BOARD MEETING

CARDIFF SCHOOL MULTIPURPOSE ROOM • 1888 MONTGOMERY AVENUE • CARDIFF-BY-THE-SEA, CA 92007

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board meeting are available for inspection upon request at the Cardiff School District, 1888 Montgomery Avenue, Cardiff or on our [website](#).

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

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

TO ADDRESS THE GOVERNING BOARD REGARDING AN ITEM ON THE AGENDA:

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

I. ORGANIZATIONAL ITEMS

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

Ms. Rhea Stewart, President

Mr. Richard Brocchini, Member

Mr. Andrew Howard, Member

Mr. Ashok Swaminathan, Member

Mr. Shad Thielman, Member

Ms. Jill Vinson, Superintendent

D. Conduct Annual Organizational Meeting of the Board

1. Election of President of the Board

NEW PRESIDENT PRESIDES

2. Election of Clerk of the Board

3. Appoint Superintendent as Secretary to the Board

4. Appoint Representative to the City of Encinitas School
District Liaison Committee

- 5. Establish Dates, Time, and Place of Regular Meetings of the Governing Board
- E. Approve Agenda for December 11, 2025
(All items are action unless labeled information.)
- F. Approve Minutes from the Special Meeting on November 3, 2025
- G. Approve Minutes from the Regular Meeting on November 13, 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; November 2025
 - 2. Commercial Warrants #14-361874 - #14-370084; \$424,162.80
 - 3. Payroll Warrants November 2025; \$940,261.23
- B. Approve Personnel Report for December 11, 2025
- C. Approve Enrollment Report for December 11, 2025
- D. Approval and Ratification of Contracts and Agreements

E. Removal of Items from Consent Calendar

F. Approve Consent Calendar

IV. GENERAL FUNCTIONS

A. Approve CSBA Board Policy Updates

B. CA School Dashboard Report (*Information*)

V. BUSINESS & FINANCE

A. Approve Budget Changes through October 31, 2025

B. Authorize District Certification of First Interim for Period Ending October 31, 2025

C. Approve 2026-2027 Budget Assumptions

D. Approve the Declaration of Certain District Personal Property as 'Obsolete and Surplus Property,' to be Disposed of or Donated per Education Code 17546

VI. FUTURE AGENDA ITEMS

VII. 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

VIII. RECONVENE TO OPEN SESSION

IX. REPORT FROM CLOSED SESSION

X. ADJOURNMENT OF MEETING



DRAFT
2026 Board Meeting Dates

Cardiff School MPR

Thursday, January 15, 2026, at 5 p.m.

Thursday, February 12, 2026, at 5 p.m.

Thursday, March 12, 2026, at 5 p.m.

Thursday, April 9, 2026, at 5 p.m.

Thursday, May 7, 2026, at 5 p.m.

Thursday, June 4, 2026, at 5 p.m.

Monday, June 8, 2026, at 5 p.m. (Special Meeting)

Thursday, July 9, 2026, at 9 a.m. (if needed)

Monday, August 3, 2026, at 9 a.m.

Thursday, September 10, 2026, at 5 p.m.

Thursday, October 8, 2026, at 5 p.m.

Thursday, November 12, 2026, at 5 p.m.

Monday, December 14, 2026, at 5 p.m. (Organizational Meeting)

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

MINUTES
SPECIAL MEETING OF NOVEMBER 3, 2025

The special meeting of the Governing Board of the Cardiff School District was held on Monday, November 3, 2025, at the Cardiff School multipurpose room, 1888 Montgomery Ave, Cardiff-by-the-Sea, CA 92007. President Stewart called the meeting to order at 3:35 p.m. Trustees were led in the Pledge of Allegiance.

Members present: Stewart, Orr, Howard, Swaminathan, Thielman

Members absent: None

Administrators
present: None

The agenda for November 3, 2025 was approved as presented.

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

The Board adjourned to closed session at 3:37 pm.

The Board returned to open session at 4:12 pm.

There being no other regular business to come before the Board, the meeting was adjourned at 4:13 p.m.

Respectfully submitted,

Shad Thielman, Clerk

Jill Vinson, Superintendent

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

MINUTES
REGULAR BOARD MEETING, NOVEMBER 13, 2025

The Regular Board Meeting of the Governing Board of the Cardiff School District was held on Thursday, November 13, 2025, at the Cardiff School multipurpose room, located at 1888 Montgomery Ave, Cardiff-by-the-Sea, California. President Stewart called the meeting to order at 5:02 p.m. and led the trustees and visitors in the Pledge of Allegiance.

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

Members Absent: 0

Administrators

Present: Vinson, Scheftner, Giroux

The agenda for the November 13, 2025 Regular Board meeting was then approved as presented.

MOTION: Thielman

SECOND: Howard

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

The minutes from the Regular Board Meeting of October 9, 2025 were approved as presented.

MOTION: Howard

SECOND: Thielman

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

HEARING SESSION

- Troy Burkholder addressed the Board regarding nutrition.
- There was no report from CETA.
- ELAC/DELAC had their first meeting on October 23rd.
- The School Site Council met in October and welcomed three new parents and had two returning parents. They reviewed the council's purpose and discussed upcoming work. January 13th is their next meeting.
- The Cardiff SEA will distribute \$250 giftcards to 25 families in need. This is an increased amount, and they are using their annual campaign monies instead of doing an additional donation drive. They are distributing the gift cards a bit earlier than last year to help those in need. There is a committee working on a Gala to be held in March.

- Principal Schefter shared that the teachers are finishing report cards and getting ready for their opportunity to connect with parents during conferences. The student council and several committees wrote 100 gratitude letters/cards that will be sent to active military. Ada Harris will have a 7th annual read-a-thon, which will be “cozy” themed and the event will raise money for more library books. Lastly, she reported that the band is in full swing and prepping for the parade on December 6th. The small ensemble will play at the Cardiff Farmer’s Market on December 13th.
- Principal Giroux reported that Marine Science Night was a huge success, and she gave a special thanks to Science Teacher Rector. Families interacted with many partnerships and enjoyed a presentation emphasizing recycling and composting, provided by BCK. Teachers are preparing for conferences, and she gave a brief update on the exciting learning activities each grade level was working on.
- Trustee Brocchini attended both Cardiff Way assemblies. President Stewart attended Marine Science Night, a final planning meeting for the CSBA conference in December, and the District Technology Committee Meeting. Trustee Thielman attended the Encinitas City Council Liaison Meeting.
- Superintendent Vinson shared that the district held a Technology Committee meeting this month and will present a second draft of the technology infographic at the next meeting. The principals and Superintendent Vinson attended the UCSD Math Project with a team of teachers for their work on a two-year math adoption process. The admin team and senior custodians had a facility walk with the landscape team on Wednesday, and they are preparing to do localized field maintenance from Thanksgiving break through the Martin Luther King, Jr. holiday weekend.

The Consent Calendar was approved as presented.

MOTION: Thielman

SECOND: Brocchini

AYES: Brocchini, Howard, Stewart, Swaminathan, Thielman

NOES: 0

ABSENT: 0

Principal Scheftner presented a CAASPP report. The Board thanked her for her hard work.

The renewal of the Superintendent’s Employment Contract was moved to closed session for discussion.

Future agenda items will include the organizational meeting, proposed 2026 meeting dates, board policies, the first interim budget report, and budget assumptions for 2026.

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:48 p.m. The meeting reconvened to open session at 7:20 p.m..

President Stewart reported that the following action was taken during the closed session.

The renewal of the Superintendent’s Employment Contract through 2028-29, at an annual salary of \$246,443. was approved.

MOTION: Swaminathan

SECOND: Thielman

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

There being no other business to come before the Board, the meeting was adjourned at 7:21 p.m.

Respectfully submitted,

Shad Thielman, Clerk

Jill Vinson, Superintendent

NOVEMBER 2025 PO LISTING

PO	Date	Supplier	Fund	Resource	Goal	Function	Object	Site	Description	Amount
INSTRUCTIONAL SUPPLIES										
6052	11/3/25	ODP	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 52.78
6023	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 38.56
6032	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 220.24
6041	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 89.42
6059	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 117.12
6055	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 222.27
6045	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 133.52
6053	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 70.03
6054	11/6/25	LAKESHORE	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 132.97
	11/6/25	MATTHEW JEWELL	0100	0000000	1110	1000	4300000	111	Annual Subscription	\$ 100.00
6027	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	2420	4300005	000	Technology Supplies	\$ 32.30
5989	11/10/25	GAME ONE	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 280.13
6061	11/13/25	S.W. SCHOOL SUPPLY	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 529.99
6060	11/17/25	HEGGERTY PHONEMIC AWARENESS	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 213.16
6065	11/20/25	FITNESS FINDERS	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 105.12
6058	11/20/25	HEINEMANN	0100	0000000	1110	1000	4300000	111	Instructional Supplies	\$ 7,026.48
	11/20/25	KYLIE ROBLES	0100	0000000	1110	1000	4300000	222	Instructional Supplies	\$ 39.00
	11/24/25	MARISSA HERRMAN	0100	6300000	1110	1000	4300000	111	Instructional Supplies	\$ 45.73
										\$ 9,448.82

NON-INSTRUCTIONAL SUPPLIES										
6033	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 320.01
6044	11/6/25	AMAZON CAPITAL SERVICES	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 10.55
5901	11/6/25	HOME DEPOT CREDIT SERVICES	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 659.88
6046	11/6/25	ULINE	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 40.27
	11/20/25	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 12.36
	11/20/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7100	4300000	000	Office Supplies	\$ 34.48
	11/20/25	MISSION FEDERAL CREDIT UNION	0100	0000000	0000	7200	4300000	000	Monthly Subscription	\$ 140.00
6071	11/20/25	S.W. SCHOOL SUPPLY	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 54.42
	11/24/25	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Supplies	\$ 109.16
	11/24/25	MAINTEX, INC.	0100	0000000	0000	8200	4300000	000	Maintenance Services	\$ 487.57
5886	11/24/25	SITEONE LANDSCAPE SUPPLY LLC	0100	0000000	0000	8200	4300000	000	Landscape Supplies	\$ 1,404.98
5868	11/24/25	TOSHIBA BUSINESS SOLUTIONS	0100	0000000	0000	7200	4300000	000	Office Supplies	\$ 226.28
										\$ 3,499.96

4000 (SUPPLIES) TOTALS: BALANCE: 377,550 ACCUMULATED BALANCE: 352,559 REMAINING BALANCE: 24,991

UTILITIES										
5904	11/6/25	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	111	Services for October	\$ 854.40
5904	11/6/25	EDCO WASTE & RECYCLING SERVICE	0100	0000000	0000	8200	5500002	222	Services for October	\$ 854.41
5931	11/6/25	SAN DIEGUITO WATER DISTRICT	0100	0000000	0000	8200	5500003	111	Services for October	\$ 1,424.39
	11/6/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$ 88.52
	11/13/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$ 904.08
	11/13/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$ 370.72
	11/13/25	AT&T	0100	0000000	0000	7200	5900001	000	Services for October	\$ 59.71
5878	11/17/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	\$ 135.07
5878	11/20/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	111	Services for October	\$ 9,527.53
5878	11/24/25	SAN DIEGO GAS & ELECTRIC	0100	0000000	0000	8200	5500001	222	Services for October	\$ 5,087.60
										\$ 19,306.43

SERVICES										
5982	11/3/25	COORDT EDUCATIONAL SERVICES	0100	6500000	5760	3120	5800000	000	Services for October	\$ 8,200.00
5981	11/3/25	VILLANI EDUCATIONAL SUPPORT SERVICES	0100	6500000	5760	3120	5800000	000	Services for October	\$ 2,400.00
	11/6/25	UNIVERSITY OF CA SAN DIEGO	0100	6266000	0000	7100	5200000	000	Professional Development	\$ 150.00
	11/6/25	FREDRICKS ELECTRIC, INC.	0100	0000000	0000	8110	5600000	000	Maintenance Services	\$ 1,333.81
5930	11/6/25	MISSION LINEN & UNIFORM	0100	0000000	0000	8110	5600000	000	Services for October	\$ 655.84
5897	11/6/25	PITNEY BOWES GLOBAL	0100	0000000	0000	7100	5600000	000	Lease Payment 10/25-11/25	\$ 239.09

5000 (SERVICES) TOTALS: BALANCE: 1,560,933 ACCUMULATED BALANCE: 603,244 REMAINING BALANCE: 957,689

Personnel Report - December 11, 2025

Javoni Brown	Technology Support Specialist II	New Hire	12/4/25
--------------	----------------------------------	----------	---------

CARDIFF

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

TOT K 71

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

TOT 1 75

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

TOT 2 93

Wilson	<u>0</u>	TOT <u>0</u>
--------	----------	--------------

Subtotal 239

DISTRICT TOTAL 608

ADA HARRIS

3	Herrman	<u>24</u>
3	Milliken	<u>23</u>
3	Murray/Ensberg	<u>22</u>
3	Van Lear	<u>19</u>

TOT 3 88

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

TOT 4 85

5	Atalla	<u>20</u>
5	d'Entremont/Vargas	<u>21</u>
5	Kannegieter	<u>23</u>
5	Price	<u>23</u>
5	Yant	<u>21</u>

5 108

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

TOT 6 79

Rapp	<u>9</u>	TOT <u>9</u>
------	----------	--------------

Subtotal 369

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

ITEM: APPROVAL AND RATIFICATION OF CONTRACTS AND AGREEMENTS

BACKGROUND

The District maintains agreements with numerous agencies, consultants, contractors, and scholastic organizations.

CURRENT CONSIDERATIONS

The listed agreements and amendments require approval by the Board of Trustees.

FINANCIAL IMPLICATIONS

<u>PROVIDER</u>	<u>SERVICES PROVIDED</u>	<u>EFFECTIVE DATES</u>	<u>AMOUNT</u>
Daniel Novoa	Instrumental Music Coach	12-1-25 through 06-2-26	\$50.00/hr
Coastal Speech	Speech Therapy Services Occupational Therapy Services	11-1-25 through 06-30-26	\$96.43/hr \$96.15/hr

RECOMMENDATION

It is respectfully recommended that the Board approve the listed agreements and/or contracts.

CSBA POLICY GUIDE SHEET
December 2025

Administrative Regulation 4161.5/4261.5/4361.5 – Military Leave

Regulation updated to include explanatory notes for the “Pension Plan Service Credit” and “Employment Status” sections, clarify language throughout, and delete dated and unnecessary material.

Board Policy 4216 – Probationary/Permanent Status

Policy updated to reflect **NEW LAW (AB 486, 2021)** which requires full-time district police officers, and public safety dispatchers as specified, to serve in a probationary status for not less than one year from the date of appointment to the full-time position in order to receive permanent classified service status, and **NEW LAW (SB 874, 2022)** which extends to districts that have adopted the merit system the requirement that a permanent employee who accepts a promotion and fails to complete the probationary period for that promotional position be employed in the classification from which the employee was promoted.

Board Policy 4121 - Temporary/Substitute Personnel

Policy updated to reflect **NEW LAW (AB 897, 2023)** which (1) requires an employment agreement for a categorically funded project to include the expected end date of employment, the source of funding, and the nature of the categorically funded program or project, and (2) specifies that Education Code 44909 does not apply to a teacher of classes for adults. Additionally, policy updated to reflect **NEW LAW (SB 616, 2023)** which (1) requires districts that provide sick leave on an accrual basis to provide sick leave accrual at a rate of at least 40 hours or five days by the 200th calendar day of employment, each calendar year, or 12-month period, (2) for districts that credit employees with sick leave at the beginning of each year, increases paid sick leave to 40 hours or five days, and (3) extends procedural protections against retaliation to employees covered by collective bargaining agreements. In addition, policy updated to clarify that up to 80 hours or ten days of sick leave may be carried over annually, but the district may limit an employee's use of sick leave to 40 hours or five days per year. Policy also updated to provide that reemployment provisions contained in Education Code 44918 do not apply to districts with an average daily attendance of over 250,000 (formerly 400,000).

Administrative Regulation 4121 - Temporary/Substitute Personnel

Regulation updated to clarify that "time of initial employment" means before the employee starts work, including by moving related language.

Regulation 4161.5: Military Leave

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Reviewed Date:** 12/04/2025

Military leave shall be granted in accordance with applicable state and federal law to employees performing military duties on a voluntary or involuntary basis in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty, examination to determine fitness for duty, and performance of funeral honors duty. (Education Code 44800; Military and Veterans Code 395, 395.01, 395.02, 395.05, 395.1, 395.2, 395.9; 38 USC 4301, 4303, 4316)

Any district employee who needs to be absent from the district service to fulfill military service shall provide advance written or verbal notice to the Superintendent or designee, unless the giving of such notice is precluded by military necessity or is otherwise impossible or unreasonable. (38 USC 4312; 20 CFR 1002.85, 1002.86)

Salary/Compensation

The district shall pay an employee's salary or compensation for the first 30 days of any one absence for military leave or during one fiscal year, under any of the following conditions:

1. **Active Military Training or Exercises:** The employee is granted a temporary military leave of absence to engage in ordered military duty for purposes of active military training, encampment, naval cruises, special exercises, or like activity as a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia, provided that: (Military and Veterans Code 389, 395, 395.01)
 - a. The employee has been employed by the district for at least one year immediately prior to the day the military leave begins.
 - b. The ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.
2. **Active Military Duty:** The employee is on military leave, other than a temporary military leave, to engage in active military duty as a member of the reserve corps or force of the United States Armed Forces, the National Guard, or the Naval Militia, provided that the employee has been employed by the district for at least one year immediately prior to the day the military leave begins. (Military and Veterans Code 389, 395.02)
3. **War or Other Emergency:** The employee, however long employed by the district, is a member of the National Guard who is engaged in military or naval duty during a state of extreme emergency as declared by the Governor, or during such time as the National Guard may be on active duty in situations described in Military and Veterans Code 146, including travel time to and from such duty. (Military and Veterans Code 395.05)
4. **Inactive Duty Training:** The employee is a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia who is engaged in temporary inactive duty training, provided that the employee has been employed by the district for at least one year immediately prior to the day the military leave begins and the ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.

In determining the length of district employment when necessary to determine eligibility for compensation for military leave, all recognized military service performed during and prior to district employment shall be included.

For classified employees, 30 days' compensation shall be one month's salary. For certificated employees, 30 days' compensation shall be one-tenth of the employee's annual salary. (Education Code 45059)

During the period of military leave, an employee may request to use any vacation or similar paid leave accrued before the commencement of the military leave in order to continue receiving compensation for the employee's employment with the district. The district shall not require the employee to use such leave. (38 USC 4316; 20 CFR 1002.153)

Benefits

An employee may elect to continue health plan coverage during the military leave. The maximum period of coverage for the employee and any dependents shall be either 24 months from the beginning of the leave or until the day after the employee fails to apply for or return to employment, whichever is less. (38 USC 4317; 20 CFR 1002.164)

An employee on military leave may be required to pay the employee cost, if any, of any funded benefit to the extent that other employees on leave are so required. (38 USC 4316)

An employee absent for 30 days or fewer shall not be required to pay more than the employee share for such coverage. An employee absent for 31 days or more may be required to pay not more than 102 percent of the full premium under the plan. (38 USC 4317; 20 CFR 1002.166)

Any employee called into active military duty as a member of the California National Guard or a United States Military Reserve organization shall receive, for up to 180 days, the difference between the amount of the employee's military pay and the amount the employee would have received from the district and all benefits that the employee would have received had the employee not been called to active military duty, unless the benefits are prohibited or limited by vendor contracts. (Education Code 44018)

Vacation and Sick Leave Accrual

An employee on temporary military leave under the conditions described in Item #1 in the section entitled "Salary/Compensation" above, shall continue to accrue the same vacation, sick leave, and holiday privileges to which the employee would otherwise be entitled if not absent. (Military and Veterans Code 395)

An employee on military leave who is serving in active duty in time of war, national emergency, or United Nations military or police operation shall not accrue sick leave or vacation leave during the period of such leave. (Military and Veterans Code 395.1)

However, an employee who is a National Guard member on active duty as described in Item #3 in the section entitled "Salary/Compensation" above, shall not suffer any loss or diminution of vacation or holiday privileges because of the employee's leave of absence. (Military and Veterans Code 395.05)

Pension Plan Service Credit

Pension plan service credit and vesting shall continue during an employee's military leave as though no break in service had occurred. Payment of employer and employee contributions shall be made in accordance with law for members of the State Teachers' Retirement System or Public Employees' Retirement System. (Education Code 22850-22856; Government Code 20990-21013)

Employment Status

Absence for military leave shall not affect the classification of any employee. In the case of a probationary employee, the period of such absence shall not count as part of service required to obtain permanent status, but shall not be construed as a break in the continuity of service for any purpose. (Education Code 44800; Military and Veterans Code 395; 20 CFR 1002.149)

Reinstatement Rights

At the conclusion of the military duty, an employee shall be promptly reinstated in the position held at the beginning of the leave, at the salary to which the employee would otherwise have been entitled, except under the conditions noted below in this section. (Education Code 44800; Military and Veterans Code 395, 395.2; 38 USC 4304, 4313; 20 CFR 1002.180-1002.181)

Any employee who performs active military duty in time of war, national emergency, or United Nations military or police operation has a right to return to the position held prior to the military service, during terminal leave prior to the employee's discharge, separation, or release from the armed forces, or within six months of the employee's release, separation, honorable discharge, or placement on inactive duty. Reinstatement rights shall not be extended

to any such employee who fails to return within 12 months after the first date upon which the employee could terminate or could cause to have terminated active service. (Education Code 44800; Military and Veterans Code 395.1)

When an employee has been on military leave for reasons other than war or national emergency, the time frame for seeking reinstatement shall depend on the length of military service as follows: (38 USC 4312; 20 CFR 1002.115, 1002.118)

1. For a leave of 30 days or fewer, the employee shall report for duty no later than the beginning of the first full work day following the completion of the military service plus a period of eight hours of rest following a period for safe transportation to the employee's residence.
2. For a leave of 31-180 days, the employee shall submit a written or verbal application for reinstatement not later than 14 days after the completion of military service.
3. For a leave of more than 180 days, the employee shall submit a written or verbal application for reinstatement within 90 days after the completion of military service.

Where an employee's reporting or application for reinstatement within the periods specified in Items #1 and #2 above is impossible or unreasonable through no fault of the employee, the report or application shall be made as soon as possible after the expiration of the period. In the case of Items #2 and #3 where an application is required, the employee's application may be made orally or in writing and need not follow any particular format. (38 USC 4312; 20 CFR 1002.115, 1002.117, 1002.118)

An employee who is hospitalized for, or convalescing from, an illness or injury incurred in or aggravated during the performance of military service shall report for duty or submit an application for reinstatement at the end of the period that is necessary to recover from such illness or injury, but no more than two years after the completion of military service unless circumstances beyond the employee's control make reporting within the two-year period impossible or unreasonable. (38 USC 4312; 20 CFR 1002.116)

Upon receiving an application for reinstatement, the Superintendent or designee shall reinstate the employee as soon as practicable under the circumstances of the case, but within a time period not to exceed two weeks, absent unusual circumstances. (20 CFR 1002.181)

If the employee's previous position has been abolished, the district shall reinstate the employee in a position of like seniority, status, and pay, if such position exists, or to a comparable vacant position for which the employee is qualified. (Military and Veterans Code 395, 395.1; 38 USC 4313; 20 CFR 1002.192)

An employee who fails to report or apply for reinstatement within the appropriate period does not automatically forfeit the entitlement to reinstatement but shall be subject to the district's rules and/or practices governing unexcused absences. (38 USC 4312)

The Superintendent or designee may elect not to reinstate an employee following military leave if any of the following conditions exists:

1. The district's circumstances have so changed as to make such re-employment impossible or unreasonable, such as a reduction in force that would have included the employee. (38 USC 4312; 20 CFR 1002.139)
2. The accommodation, training, or effort described in 38 USC 4313(a)(3), (a)(4), or (b)(2)(B) would impose an undue hardship on the district as defined in 20 CFR 1002.5 or 1002.198. (38 USC 4312; 20 CFR 1002.139)
3. The employee's position was for a brief, nonrecurrent period and there was no reasonable expectation that such employment will continue indefinitely or for a significant period. (38 USC 4312; 20 CFR 1002.139)
4. The employee's cumulative length of absence and length of all previous military leave while employed with the district exceeds five years, excluding those training and service obligations specified in 38 USC 4312(c). (38 USC 4312; 20 CFR 1002.99-1002.103)
5. The employee was separated from military service with a disqualifying discharge or under other than honorable conditions. (Military and Veterans Code 395.1; 20 USC 4304, 4312; 20 CFR 1002.134-1002.138)

Notices

The Superintendent or designee shall provide employees a notice of the rights, benefits, and obligations of employees granted military leave and of the district under the Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 USC 4301-4334. (38 USC 4334)

This requirement may be met by posting the notice where the district customarily places notices for employees. (38 USC 4334)

Regulation 4261.5: Military Leave

Status: DRAFT

Original Adopted Date: 01/11/2016

Military leave shall be granted in accordance with applicable state and federal law to employees performing military duties on a voluntary or involuntary basis in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty, examination to determine fitness for duty, and performance of funeral honors duty. (Education Code 44800; Military and Veterans Code 395, 395.01, 395.02, 395.05, 395.1, 395.2, 395.9; 38 USC 4301, 4303, 4316)

Any district employee who needs to be absent from the district service to fulfill military service shall provide advance written or verbal notice to the Superintendent or designee, unless the giving of such notice is precluded by military necessity or is otherwise impossible or unreasonable. (38 USC 4312; 20 CFR 1002.85, 1002.86)

Salary/Compensation

The district shall pay an employee's salary or compensation for the first 30 days of any one absence for military leave or during one fiscal year, under any of the following conditions:

1. **Active Military Training or Exercises:** The employee is granted a temporary military leave of absence to engage in ordered military duty for purposes of active military training, encampment, naval cruises, special exercises, or like activity as a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia, provided that: (Military and Veterans Code 389, 395, 395.01)
 - a. The employee has been employed by the district for at least one year immediately prior to the day the military leave begins.
 - b. The ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.
2. **Active Military Duty:** The employee is on military leave, other than a temporary military leave, to engage in active military duty as a member of the reserve corps or force of the United States Armed Forces, the National Guard, or the Naval Militia, provided that the employee has been employed by the district for at least one year immediately prior to the day the military leave begins. (Military and Veterans Code 389, 395.02)
3. **War or Other Emergency:** The employee, however long employed by the district, is a member of the National Guard who is engaged in military or naval duty during a state of extreme emergency as declared by the Governor, or during such time as the National Guard may be on active duty in situations described in Military and Veterans Code 146, including travel time to and from such duty. (Military and Veterans Code 395.05)
4. **Inactive Duty Training:** The employee is a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia who is engaged in temporary inactive duty training, provided that the employee has been employed by the district for at least one year immediately prior to the day the military leave begins and the ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.

In determining the length of district employment when necessary to determine eligibility for compensation for military leave, all recognized military service performed during and prior to district employment shall be included.

For classified employees, 30 days' compensation shall be one month's salary. For certificated employees, 30 days' compensation shall be one-tenth of the employee's annual salary. (Education Code 45059)

During the period of military leave, an employee may request to use any vacation or similar paid leave accrued before the commencement of the military leave in order to continue receiving compensation for the employee's employment with the district. The district shall not require the employee to use such leave. (38 USC 4316; 20 CFR 1002.153)

Benefits

An employee may elect to continue health plan coverage during the military leave. The maximum period of coverage for the employee and any dependents shall be either 24 months from the beginning of the leave or until the day after the employee fails to apply for or return to employment, whichever is less. (38 USC 4317; 20 CFR 1002.164)

An employee on military leave may be required to pay the employee cost, if any, of any funded benefit to the extent that other employees on leave are so required. (38 USC 4316)

An employee absent for 30 days or fewer shall not be required to pay more than the employee share for such coverage. An employee absent for 31 days or more may be required to pay not more than 102 percent of the full premium under the plan. (38 USC 4317; 20 CFR 1002.166)

Any employee called into active military duty as a member of the California National Guard or a United States Military Reserve organization shall receive, for up to 180 days, the difference between the amount of the employee's military pay and the amount the employee would have received from the district and all benefits that the employee would have received had the employee not been called to active military duty, unless the benefits are prohibited or limited by vendor contracts. (Education Code 44018)

Vacation and Sick Leave Accrual

An employee on temporary military leave under the conditions described in Item #1 in the section entitled "Salary/Compensation" above, shall continue to accrue the same vacation, sick leave, and holiday privileges to which the employee would otherwise be entitled if not absent. (Military and Veterans Code 395)

An employee on military leave who is serving in active duty in time of war, national emergency, or United Nations military or police operation shall not accrue sick leave or vacation leave during the period of such leave. (Military and Veterans Code 395.1)

However, an employee who is a National Guard member on active duty as described in Item #3 in the section entitled "Salary/Compensation" above, shall not suffer any loss or diminution of vacation or holiday privileges because of the employee's leave of absence. (Military and Veterans Code 395.05)

Pension Plan Service Credit

Pension plan service credit and vesting shall continue during an employee's military leave as though no break in service had occurred. Payment of employer and employee contributions shall be made in accordance with law for members of the State Teachers' Retirement System or Public Employees' Retirement System. (Education Code 22850-22856; Government Code 20990-21013)

Employment Status

Absence for military leave shall not affect the classification of any employee. In the case of a probationary employee, the period of such absence shall not count as part of service required to obtain permanent status, but shall not be construed as a break in the continuity of service for any purpose. (Education Code 44800; Military and Veterans Code 395; 20 CFR 1002.149)

Reinstatement Rights

At the conclusion of the military duty, an employee shall be promptly reinstated in the position held at the beginning of the leave, at the salary to which the employee would otherwise have been entitled, except under the conditions noted below in this section. (Education Code 44800; Military and Veterans Code 395, 395.2; 38 USC 4304, 4313; 20 CFR 1002.180-1002.181)

Any employee who performs active military duty in time of war, national emergency, or United Nations military or police operation has a right to return to the position held prior to the military service, during terminal leave prior to the employee's discharge, separation, or release from the armed forces, or within six months of the employee's release, separation, honorable discharge, or placement on inactive duty. Reinstatement rights shall not be extended

to any such employee who fails to return within 12 months after the first date upon which the employee could terminate or could cause to have terminated active service. (Education Code 44800; Military and Veterans Code 395.1)

When an employee has been on military leave for reasons other than war or national emergency, the time frame for seeking reinstatement shall depend on the length of military service as follows: (38 USC 4312; 20 CFR 1002.115, 1002.118)

1. For a leave of 30 days or fewer, the employee shall report for duty no later than the beginning of the first full work day following the completion of the military service plus a period of eight hours of rest following a period for safe transportation to the employee's residence.
2. For a leave of 31-180 days, the employee shall submit a written or verbal application for reinstatement not later than 14 days after the completion of military service.
3. For a leave of more than 180 days, the employee shall submit a written or verbal application for reinstatement within 90 days after the completion of military service.

Where an employee's reporting or application for reinstatement within the periods specified in Items #1 and #2 above is impossible or unreasonable through no fault of the employee, the report or application shall be made as soon as possible after the expiration of the period. In the case of Items #2 and #3 where an application is required, the employee's application may be made orally or in writing and need not follow any particular format. (38 USC 4312; 20 CFR 1002.115, 1002.117, 1002.118)

An employee who is hospitalized for, or convalescing from, an illness or injury incurred in or aggravated during the performance of military service shall report for duty or submit an application for reinstatement at the end of the period that is necessary to recover from such illness or injury, but no more than two years after the completion of military service unless circumstances beyond the employee's control make reporting within the two-year period impossible or unreasonable. (38 USC 4312; 20 CFR 1002.116)

Upon receiving an application for reinstatement, the Superintendent or designee shall reinstate the employee as soon as practicable under the circumstances of the case, but within a time period not to exceed two weeks, absent unusual circumstances. (20 CFR 1002.181)

If the employee's previous position has been abolished, the district shall reinstate the employee in a position of like seniority, status, and pay, if such position exists, or to a comparable vacant position for which the employee is qualified. (Military and Veterans Code 395, 395.1; 38 USC 4313; 20 CFR 1002.192)

An employee who fails to report or apply for reinstatement within the appropriate period does not automatically forfeit the entitlement to reinstatement but shall be subject to the district's rules and/or practices governing unexcused absences. (38 USC 4312)

The Superintendent or designee may elect not to reinstate an employee following military leave if any of the following conditions exists:

1. The district's circumstances have so changed as to make such re-employment impossible or unreasonable, such as a reduction in force that would have included the employee. (38 USC 4312; 20 CFR 1002.139)
2. The accommodation, training, or effort described in 38 USC 4313(a)(3), (a)(4), or (b)(2)(B) would impose an undue hardship on the district as defined in 20 CFR 1002.5 or 1002.198. (38 USC 4312; 20 CFR 1002.139)
3. The employee's position was for a brief, nonrecurrent period and there was no reasonable expectation that such employment will continue indefinitely or for a significant period. (38 USC 4312; 20 CFR 1002.139)
4. The employee's cumulative length of absence and length of all previous military leave while employed with the district exceeds five years, excluding those training and service obligations specified in 38 USC 4312(c). (38 USC 4312; 20 CFR 1002.99-1002.103)
5. The employee was separated from military service with a disqualifying discharge or under other than honorable conditions. (Military and Veterans Code 395.1; 20 USC 4304, 4312; 20 CFR 1002.134-1002.138)

Notices

The Superintendent or designee shall provide employees a notice of the rights, benefits, and obligations of employees granted military leave and of the district under the Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 USC 4301-4334. (38 USC 4334)

This requirement may be met by posting the notice where the district customarily places notices for employees. (38 USC 4334)

Regulation 4361.5: Military Leave

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Reviewed Date:** 12/04/2025

Military leave shall be granted in accordance with applicable state and federal law to employees performing military duties on a voluntary or involuntary basis in a uniformed service, including active duty, active duty for training, initial active duty for training, inactive duty training, full-time National Guard duty, examination to determine fitness for duty, and performance of funeral honors duty. (Education Code 44800; Military and Veterans Code 395, 395.01, 395.02, 395.05, 395.1, 395.2, 395.9; 38 USC 4301, 4303, 4316)

Any district employee who needs to be absent from the district service to fulfill military service shall provide advance written or verbal notice to the Superintendent or designee, unless the giving of such notice is precluded by military necessity or is otherwise impossible or unreasonable. (38 USC 4312; 20 CFR 1002.85, 1002.86)

Salary/Compensation

The district shall pay an employee's salary or compensation for the first 30 days of any one absence for military leave or during one fiscal year, under any of the following conditions:

1. **Active Military Training or Exercises:** The employee is granted a temporary military leave of absence to engage in ordered military duty for purposes of active military training, encampment, naval cruises, special exercises, or like activity as a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia, provided that: (Military and Veterans Code 389, 395, 395.01)
 - a. The employee has been employed by the district for at least one year immediately prior to the day the military leave begins.
 - b. The ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.
2. **Active Military Duty:** The employee is on military leave, other than a temporary military leave, to engage in active military duty as a member of the reserve corps or force of the United States Armed Forces, the National Guard, or the Naval Militia, provided that the employee has been employed by the district for at least one year immediately prior to the day the military leave begins. (Military and Veterans Code 389, 395.02)
3. **War or Other Emergency:** The employee, however long employed by the district, is a member of the National Guard who is engaged in military or naval duty during a state of extreme emergency as declared by the Governor, or during such time as the National Guard may be on active duty in situations described in Military and Veterans Code 146, including travel time to and from such duty. (Military and Veterans Code 395.05)
4. **Inactive Duty Training:** The employee is a member of the reserve corps or force of the United States Armed Forces, National Guard, or Naval Militia who is engaged in temporary inactive duty training, provided that the employee has been employed by the district for at least one year immediately prior to the day the military leave begins and the ordered duty does not exceed 180 days, including time involved in going to and returning from such duty.

In determining the length of district employment when necessary to determine eligibility for compensation for military leave, all recognized military service performed during and prior to district employment shall be included.

For classified employees, 30 days' compensation shall be one month's salary. For certificated employees, 30 days' compensation shall be one-tenth of the employee's annual salary. (Education Code 45059)

During the period of military leave, an employee may request to use any vacation or similar paid leave accrued before the commencement of the military leave in order to continue receiving compensation for the employee's employment with the district. The district shall not require the employee to use such leave. (38 USC 4316; 20 CFR 1002.153)

Benefits

An employee may elect to continue health plan coverage during the military leave. The maximum period of coverage for the employee and any dependents shall be either 24 months from the beginning of the leave or until the day after the employee fails to apply for or return to employment, whichever is less. (38 USC 4317; 20 CFR 1002.164)

An employee on military leave may be required to pay the employee cost, if any, of any funded benefit to the extent that other employees on leave are so required. (38 USC 4316)

An employee absent for 30 days or fewer shall not be required to pay more than the employee share for such coverage. An employee absent for 31 days or more may be required to pay not more than 102 percent of the full premium under the plan. (38 USC 4317; 20 CFR 1002.166)

Any employee called into active military duty as a member of the California National Guard or a United States Military Reserve organization shall receive, for up to 180 days, the difference between the amount of the employee's military pay and the amount the employee would have received from the district and all benefits that the employee would have received had the employee not been called to active military duty, unless the benefits are prohibited or limited by vendor contracts. (Education Code 44018)

Vacation and Sick Leave Accrual

An employee on temporary military leave under the conditions described in Item #1 in the section entitled "Salary/Compensation" above, shall continue to accrue the same vacation, sick leave, and holiday privileges to which the employee would otherwise be entitled if not absent. (Military and Veterans Code 395)

An employee on military leave who is serving in active duty in time of war, national emergency, or United Nations military or police operation shall not accrue sick leave or vacation leave during the period of such leave. (Military and Veterans Code 395.1)

However, an employee who is a National Guard member on active duty as described in Item #3 in the section entitled "Salary/Compensation" above, shall not suffer any loss or diminution of vacation or holiday privileges because of the employee's leave of absence. (Military and Veterans Code 395.05)

Pension Plan Service Credit

Pension plan service credit and vesting shall continue during an employee's military leave as though no break in service had occurred. Payment of employer and employee contributions shall be made in accordance with law for members of the State Teachers' Retirement System or Public Employees' Retirement System. (Education Code 22850-22856; Government Code 20990-21013)

Employment Status

Absence for military leave shall not affect the classification of any employee. In the case of a probationary employee, the period of such absence shall not count as part of service required to obtain permanent status, but shall not be construed as a break in the continuity of service for any purpose. (Education Code 44800; Military and Veterans Code 395; 20 CFR 1002.149)

Reinstatement Rights

At the conclusion of the military duty, an employee shall be promptly reinstated in the position held at the beginning of the leave, at the salary to which the employee would otherwise have been entitled, except under the conditions noted below in this section. (Education Code 44800; Military and Veterans Code 395, 395.2; 38 USC 4304, 4313; 20 CFR 1002.180-1002.181)

Any employee who performs active military duty in time of war, national emergency, or United Nations military or police operation has a right to return to the position held prior to the military service, during terminal leave prior to the employee's discharge, separation, or release from the armed forces, or within six months of the employee's release, separation, honorable discharge, or placement on inactive duty. Reinstatement rights shall not be extended

to any such employee who fails to return within 12 months after the first date upon which the employee could terminate or could cause to have terminated active service. (Education Code 44800; Military and Veterans Code 395.1)

When an employee has been on military leave for reasons other than war or national emergency, the time frame for seeking reinstatement shall depend on the length of military service as follows: (38 USC 4312; 20 CFR 1002.115, 1002.118)

1. For a leave of 30 days or fewer, the employee shall report for duty no later than the beginning of the first full work day following the completion of the military service plus a period of eight hours of rest following a period for safe transportation to the employee's residence.
2. For a leave of 31-180 days, the employee shall submit a written or verbal application for reinstatement not later than 14 days after the completion of military service.
3. For a leave of more than 180 days, the employee shall submit a written or verbal application for reinstatement within 90 days after the completion of military service.

Where an employee's reporting or application for reinstatement within the periods specified in Items #1 and #2 above is impossible or unreasonable through no fault of the employee, the report or application shall be made as soon as possible after the expiration of the period. In the case of Items #2 and #3 where an application is required, the employee's application may be made orally or in writing and need not follow any particular format. (38 USC 4312; 20 CFR 1002.115, 1002.117, 1002.118)

An employee who is hospitalized for, or convalescing from, an illness or injury incurred in or aggravated during the performance of military service shall report for duty or submit an application for reinstatement at the end of the period that is necessary to recover from such illness or injury, but no more than two years after the completion of military service unless circumstances beyond the employee's control make reporting within the two-year period impossible or unreasonable. (38 USC 4312; 20 CFR 1002.116)

Upon receiving an application for reinstatement, the Superintendent or designee shall reinstate the employee as soon as practicable under the circumstances of the case, but within a time period not to exceed two weeks, absent unusual circumstances. (20 CFR 1002.181)

If the employee's previous position has been abolished, the district shall reinstate the employee in a position of like seniority, status, and pay, if such position exists, or to a comparable vacant position for which the employee is qualified. (Military and Veterans Code 395, 395.1; 38 USC 4313; 20 CFR 1002.192)

An employee who fails to report or apply for reinstatement within the appropriate period does not automatically forfeit the entitlement to reinstatement but shall be subject to the district's rules and/or practices governing unexcused absences. (38 USC 4312)

The Superintendent or designee may elect not to reinstate an employee following military leave if any of the following conditions exists:

1. The district's circumstances have so changed as to make such re-employment impossible or unreasonable, such as a reduction in force that would have included the employee. (38 USC 4312; 20 CFR 1002.139)
2. The accommodation, training, or effort described in 38 USC 4313(a)(3), (a)(4), or (b)(2)(B) would impose an undue hardship on the district as defined in 20 CFR 1002.5 or 1002.198. (38 USC 4312; 20 CFR 1002.139)
3. The employee's position was for a brief, nonrecurrent period and there was no reasonable expectation that such employment will continue indefinitely or for a significant period. (38 USC 4312; 20 CFR 1002.139)
4. The employee's cumulative length of absence and length of all previous military leave while employed with the district exceeds five years, excluding those training and service obligations specified in 38 USC 4312(c). (38 USC 4312; 20 CFR 1002.99-1002.103)
5. The employee was separated from military service with a disqualifying discharge or under other than honorable conditions. (Military and Veterans Code 395.1; 20 USC 4304, 4312; 20 CFR 1002.134-1002.138)

Notices

The Superintendent or designee shall provide employees a notice of the rights, benefits, and obligations of employees granted military leave and of the district under the Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 USC 4301-4334. (38 USC 4334)

This requirement may be met by posting the notice where the district customarily places notices for employees. (38 USC 4334)

Policy 4216: Probationary/Permanent Status

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Revised Date:** 11/12/2020 | **Last Reviewed Date:** 12/04/2025

The Governing Board desires to employ and retain highly qualified classified personnel to support the district's educational program and operations. Newly hired classified employees shall serve a probationary period during which the Board shall determine their suitability for long-term district employment.

A probationary employee who has been employed by the district for six months or 130 days of paid service, whichever is longer, shall be classified as a permanent employee of the district. (Education Code 45113, 45301)

However, in order to receive permanent classified service status, a full-time district police officer or public safety dispatcher who operates a dispatch center certified by the Commission on Peace Officer Standards and Training shall serve in a probationary status for not less than one year from the date of appointment. (Education Code 45113, 45301)

Probationary employees shall receive written performance evaluations by their supervisor during the probationary period. These evaluations shall indicate whether the evaluator is satisfied or not satisfied with the employee's ability, performance, and compatibility with the job.

The district may, without cause, dismiss a new employee during the probationary period.

Permanent employees promoted to a higher classification shall be considered probationary in their new position until they have satisfactorily completed the probationary period.

A permanent employee who accepts a promotion and fails to complete the probationary period for that promotional position shall be employed in the classification from which the employee was promoted. (Education Code 45113, 45301)

This policy shall be made available to classified employees and the public. (Education Code 45113)

Policy 4121: Temporary/Substitute Personnel

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Reviewed Date:** 12/04/2025

The Governing Board recognizes that substitute and temporary personnel perform an essential role in promoting student achievement and desires to employ highly qualified, appropriately credentialed employees to fill such positions.

Hiring

The Superintendent or designee shall recommend candidates for substitute or temporary positions for Board approval, and shall ensure that all substitute and temporary employees are assigned in accordance with law and the authorizations specified in their credential.

Substitute personnel may be employed on an on-call, day-to-day basis.

In addition, after September 1 of any school year, the Board may employ substitute personnel for the remainder of the school year in positions for which no regular employee is available. The district shall first demonstrate to the Commission on Teacher Credentialing the inability to acquire the services of a qualified regular employee. (Education Code 44917)

Permanent or probationary certificated employees who were laid off pursuant to Education Code 44955 and who have a preferred right of reappointment shall be given priority for substitute service in the order of their original employment. (Education Code 44956, 44957)

Classification

At the time of initial employment and each July thereafter, the Board shall classify substitute and temporary employees as such. (Education Code 44915, 44916)

The Board may classify as substitute personnel a teacher hired to fill the position of a regularly employed person who is absent from service. (Education Code 44917)

To address the need for additional certificated employees when regular district employees are absent due to leaves or long-term illness, the Board may classify a teacher who is employed for at least one semester and up to one complete school year as a temporary employee. Any person whose service begins in the second semester and before March 15 may be classified as a temporary employee, even if employed for less than a semester. The Board shall determine the number of persons who shall be so employed, which shall not exceed the identified need based on the absence of regular employees. (Education Code 44920)

~~The~~ **Additionally, the** Board ~~also~~ shall classify as temporary employees those certificated persons, other than substitute employees, who are employed to:

1. Serve from day to day during the first three months of any school term to teach temporary classes which shall not exist after that time, or perform any other duties which do not last longer than the first three months of any school term (Education Code 44919)
2. Teach in special day and evening classes for adults or in schools of migratory population for not more than four months of any school term (Education Code 44919)
3. Serve in a limited assignment supervising student athletic activities provided such assignments have first been made available to teachers presently employed in the district (Education Code 44919)
4. Serve in a position for a period not to exceed 20 working days, in order to prevent the stoppage of district business during an emergency when persons are not immediately available for probationary classification (Education Code 44919)

For purposes of classifying employees pursuant to Item #1 or #2 above, the school year shall not be divided into more than two school terms. (Education Code 44919)

Any employee hired to provide services in a categorically funded program or project may be employed for a period less than a full school year. He/She **An employee** may be classified as a temporary employee if the period of employment will end at the expiration of that program or project. (Education Code 44909)

Salary and Benefits

The Board shall adopt and make public a salary schedule setting the daily or pay period rate(s) for substitute employees for all categories or classes of certificated employees of the district. (Education Code 44977, 45030)

Temporary employees shall participate in the health and welfare plans or other fringe benefits of the district.

Paid Sick Leave

Except for a retired annuitant who is not reinstated to the retirement system, any temporary or substitute employee who works for 30 or more days within a year of his/her **employment shall be entitled to one hour of paid sick leave for every 30 hours worked. Accrued paid sick days shall carry over to the following year of employment, up to a maximum of 80 hours or ten days. However, the district may limit an employee's use of accrued paid sick days to 40 hours or five days in each year of employment. (Labor Code 246)**

Any temporary or substitute employee may begin to use accrued paid sick days on the 90th day of his/her employment, after which he/she **the employee** may use the sick days as they are accrued. (Labor Code 246)

A temporary or substitute employee may use accrued sick leave for absences due to: (Labor Code 246.5)

1. His/her **The employee's** own need or the need of a family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care
2. Need of the employee to obtain or seek any relief or medical attention specified in Labor Code 230(c) and 230.1(a) for the health, safety, or welfare of the employee, or his/her **the employee's** child, when the employee has been a victim of domestic violence, sexual assault, or stalking

No employee shall be denied the right to use accrued sick days and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249. The Superintendent or designee shall display a poster containing required information, provide notice to eligible employees of their sick leave rights, keep records of employees' use of sick leave for three years, and comply with other requirements specified in Labor Code 245-249 and in Administrative Regulation 4161.1/4361.1 - Personal Illness/Injury Leave.

Release from Employment/Dismissal

The Board may dismiss a substitute employee at any time at its discretion. (Education Code 44953)

The Board may release a temporary employee at its discretion if the employee has served less than 75 percent of the number of days the regular schools of the district are maintained during one school year. After serving 75 percent of the number of days that district schools are maintained during one school year, a temporary employee may be released as long as he/she **the employee** is notified, before the last day of June, of the district's decision not to reelect him/her **the temporary employee** for the following school year. (Education Code 37200, 44954)

Reemployment as a Probationary Employee

Reemployment provisions contained in Education Code 44918 do not apply to districts with average daily attendance of over 250,000; such districts should modify the following section accordingly.

Unless released from employment pursuant to Education Code 44954, any person employed for one complete school year as a temporary employee shall, if reemployed for the following school year in a vacant position requiring certification qualifications, be classified as a probationary employee. With the exception of on-call, day-to-day substitutes, if a temporary or substitute employee performs the duties normally required of certificated employees for at least 75 percent of the number of days the regular schools of the district were maintained in that school year and is then employed as a probationary employee for the following school year, his/her **the employee's** previous

employment as a temporary or substitute employee shall be credited as one year's employment as a probationary employee for purposes of acquiring permanent status. (Education Code 44917, 44918, 44920)

Vacant position means a position in which the employee is qualified to serve and which is not filled by a permanent or probationary employee. It shall not include a position which would be filled by a permanent or probationary employee except for the fact that such employee is on leave. (Education Code 44920, 44921)

A temporary employee hired pursuant to Item #1 or #2 in the section "Classification" above shall be classified as a probationary employee if the duties continue beyond the time limits of the assignment. (Education Code 44919)

A person employed pursuant to Item #5 in the section "Classification" above who is then continued in employment beyond the first semester shall be classified as a probationary employee for the entire school year and shall be reemployed to fill any vacant position in the district for which he/she **the employee** is certified. Preference for available positions shall be determined by the Board as prescribed by Education Code 44845 and 44846. (Education Code 44921)

With the exception of on-call, day-to-day substitutes, any temporary or substitute employee who was released pursuant to Education Code 44954 but who has nevertheless served in a certificated position in the district for at least 75 percent of each of two consecutive school years shall receive first priority if the district fills a vacant position for the subsequent school year at the grade level at which the employee served during either year. In the case of a departmentalized program, the employee shall have taught the subject matter in which the vacant position occurs. (Education Code 44918)

Regulation 4121: Temporary/Substitute Personnel

Status: DRAFT

Original Adopted Date: 01/11/2016 | **Last Reviewed Date:** 12/04/2025

Qualifications

Any candidate recommended by the Superintendent or designee for a substitute or temporary position requiring certification qualifications shall possess the appropriate credential or permit authorizing his/her employment in such position and shall meet all other requirements of law for certificated positions. (Education Code 44830)

The district shall not initially hire a certificated person on a substitute or temporary basis in a capacity designated in his/her **the person's** credential unless he/she **the person** has demonstrated basic skills proficiency in reading, writing, and mathematics pursuant to Education Code 44252.5, **unless or is** exempted by law. (Education Code 44830)

A noncredentialed person shall not substitute for any special education certificated position. He/she **The Superintendent or designee** shall recruit and maintain lists of appropriately credentialed substitute teachers for special education positions. The Superintendent or designee shall contact institutes of higher education with approved special education programs for possible recommendations of appropriately credentialed special education personnel. (Education Code 56060, 56063)

Notifications

~~At the time of initial employment during each school year~~ **Before starting work**, each new temporary employee shall receive a written statement indicating his/her employment status and salary. This statement shall clearly indicate the temporary nature of the employment and the length of time for which the person is being employed. (Education Code 44916)

~~Time of initial employment means before the employee starts work. (Kavanaugh v. West Sonoma County Union High School District)~~

The Superintendent or designee shall notify all substitute and part-time certificated employees, within 30 days of their hire, of their right to elect membership in a defined benefit program under a qualified retirement plan. The employee shall sign a form provided by the system to acknowledge receipt of this notice and to indicate whether he/she **the employee** elects or declines membership. Election of membership shall be irrevocable for all future employment to perform creditable service. (Education Code 22455.5, 22515)

Assignments

A person who holds an emergency 30-day substitute permit, emergency career substitute permit, emergency substitute permit for prospective teachers, or emergency substitute permit for career technical education shall be restricted in the number of days he/she **the employee** may substitute for any one teacher in accordance with 5 CCR 80025-80025.5.

In placing substitute teachers in special education classrooms, the district shall give first priority to substitute teachers with the appropriate special education credential(s), second priority to substitute teachers with any other special education credential, and third priority to substitute teachers with a regular teaching credential. An inappropriately credentialed substitute teacher shall not serve as a substitute for a special education teacher for a period of more than 20 cumulative school days for each special education teacher absent during each school year. The district may apply to the Superintendent of Public Instruction for an extension of 20 school days, or for a longer period in extraordinary circumstances. (Education Code 56060, 56061, 56062)

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

ITEM: APPROVE BUDGET CHANGES THROUGH OCTOBER 31, 2025

BACKGROUND

AB 1200 requires local education agencies (LEAs) to file interim reports of their annual budget as of October 31st and January 31st. LEAs must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review.

CURRENT CONSIDERATIONS

Attached is the listing of the budget changes.

FINANCIAL IMPLICATIONS

The changes are as follows:

TOTAL REVENUES Increase **\$236,853**

TOTAL EXPENDITURES Increase **\$40,200**

Included for your review is the year-to-date summary through October 31, 2025, with the budget changes.

RECOMMENDATION

It is recommended that the Board approve the budget changes through October 31, 2025.

BUDGET CHANGES THRU 10/31/2025

	<u>Certificated Salaries</u>	<u>Classified Salaries</u>	<u>Employee Benefits</u>	<u>Books & Supplies</u>	<u>Other Services</u>	<u>Equipment</u>	<u>Other Outgo</u>	<u>Revenue</u>
Unsecured Rolled Taxes								\$50,000
State Discretionary Block								\$186,853
Step/Column Adjustments	\$25,342							
H&W Increase			\$17,200					
Professional Services					-\$2,342			
TOTAL	\$25,342	\$0	\$17,200	\$0	-\$2,342	\$0	\$0	\$236,853

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

ITEM: AUTHORIZE DISTRICT CERTIFICATION OF FIRST INTERIM BUDGET
STATE REPORT FOR THE PERIOD ENDING OCTOBER 31, 2025

BACKGROUND

Each year, the California State Department of Education requires that districts submit Interim Reports on the status of the district budget to reflect revenue and expenditures as of October 31st and January 31st of the school year. These reports allow the district to make appropriate budget transfers or to take any other appropriate action to ensure the fiscal health of the district for the current and succeeding fiscal years. The Board of Trustees and the County Superintendent of Schools must certify the Interim Reports.

CURRENT CONSIDERATIONS

The Interim Report, detailing the status of the district budget as of October 31, 2025 is provided to the Trustees. The required items include: Fund data for the General Fund provided in the SACS format; average daily attendance report; projected cash flow; and a multi-year projection.

FINANCIAL IMPLICATIONS

Positive certification of the first-period interim report sets the state for any budget revisions or personnel actions, which may be required to ensure the long-term fiscal health of the District.

RECOMMENDATION

It is respectfully recommended that the Board approve the First Interim Report.

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Jill Vinson Title: Superintendent

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 11, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ **QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ **NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	567.00	567.00	578.00	578.00	11.00	2.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	567.00	567.00	578.00	578.00	11.00	2.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	567.00	567.00	578.00	578.00	11.00	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**CARDIFF SCHOOL DISTRICT
2025-2026 YEAR TO DATE SUMMARY**

		6/9/2025 BOARD ADOPTED	10/31/2025 BUDGET CHANGES	THRU 10/31/2025 REVISED
BEGINNING BALANCE		3,553,316		3,531,338
REVENUES				
	Revenue Limit/LCFF Sources	13,034,748	50,000	13,084,748
	Federal Revenue	197,536		197,536
	State Revenue	1,090,642	186,853	1,277,495
	Local Revenue	766,513		766,513
	TOTAL REVENUE	15,089,439	236,853	15,326,292
EXPENDITURES				
	Certificated Salaries	6,268,548	25,342	6,293,890
	Classified Salaries	2,331,139		2,331,139
	Employee Benefits	3,568,518	17,200	3,585,718
	Books/Supplies	377,550		377,550
	Services	1,560,933	(2,342)	1,558,591
	Equipment/Capital Outlay	0		0
	Tuition - Special Ed Regional	288,000		288,000
	Debt Service	467,478		467,478
	TOTAL EXPENDITURES	14,862,166		14,902,366
EXCESS/DEFIENCY		227,273		423,926
Contributions	FUND 4000	(398,000)		(398,000)
NET EXCESS/DEFIENCY		(170,727)		25,926
ENDING BALANCE		3,382,589		3,557,264
RESERVES				
	Restricted Monies	972,760		1,172,413
	Revolving Cash	1,500		1,500
NET ENDING BALANCE		2,408,329		2,383,351
	<i>Budget Assumptions-Reserves</i>	17.07%		16.85%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,034,748.40	13,084,748.40	662,538.46	13,084,748.40	0.00	0.0%
2) Federal Revenue		8100-8299	197,536.00	197,536.00	6,737.00	197,536.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,090,641.90	1,277,494.90	59,170.00	1,277,494.90	0.00	0.0%
4) Other Local Revenue		8600-8799	766,513.00	766,513.00	291,773.70	766,513.00	0.00	0.0%
5) TOTAL, REVENUES			15,089,439.30	15,326,292.30	1,020,219.16	15,326,292.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,268,547.73	6,293,889.73	1,762,189.46	6,293,889.73	0.00	0.0%
2) Classified Salaries		2000-2999	2,331,139.43	2,331,139.43	647,542.25	2,331,139.43	0.00	0.0%
3) Employee Benefits		3000-3999	3,568,518.14	3,585,718.14	895,914.45	3,585,718.14	0.00	0.0%
4) Books and Supplies		4000-4999	377,550.37	377,550.37	326,305.00	377,550.37	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,560,932.53	1,558,590.53	610,659.20	1,558,590.53	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	755,478.00	755,478.00	90,633.65	755,478.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,862,166.20	14,902,366.20	4,333,244.01	14,902,366.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			227,273.10	423,926.10	(3,313,024.85)	423,926.10		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	398,000.00	398,000.00	(394,675.00)	398,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(398,000.00)	(398,000.00)	394,675.00	(398,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,726.90)	25,926.10	(2,918,349.85)	25,926.10		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,553,316.49	3,553,316.49		3,531,338.49	(21,978.00)	-0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,553,316.49	3,553,316.49		3,531,338.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,553,316.49	3,553,316.49		3,531,338.49		
2) Ending Balance, June 30 (E + F1e)			3,382,589.59	3,579,242.59		3,557,264.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	972,760.31	1,194,391.23		1,172,413.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,409,829.28	2,384,851.36		2,384,851.36		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	386,643.00	386,643.00	231,984.00	386,643.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	119,364.00	119,364.00	30,565.00	119,364.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	53,000.00	53,000.00	0.00	53,000.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,027,870.40	12,027,870.40	10,208.06	12,027,870.40	0.00	0.0%
Unsecured Roll Taxes		8042	390,000.00	440,000.00	388,243.28	440,000.00	0.00	0.0%
Prior Years' Taxes		8043	(2,000.00)	(2,000.00)	1,538.12	(2,000.00)	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,974,877.40	13,024,877.40	662,538.46	13,024,877.40	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	59,871.00	59,871.00	0.00	59,871.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,034,748.40	13,084,748.40	662,538.46	13,084,748.40	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	179,330.00	179,330.00	0.00	179,330.00	0.00	0.0%
Special Education Discretionary Grants		8182	11,206.00	11,206.00	0.00	11,206.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	6,737.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			197,536.00	197,536.00	6,737.00	197,536.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	23,329.69	0.00	23,329.69	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	162,931.86	162,931.86	0.00	162,931.86	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	73,000.00	73,000.00	52,060.00	73,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	854,710.04	1,018,233.35	7,110.00	1,018,233.35	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,090,641.90	1,277,494.90	59,170.00	1,277,494.90	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,000.00	90,000.00	27,211.53	90,000.00	0.00	0.0%
Interest		8660	88,000.00	88,000.00	79,375.55	88,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	115,000.00	115,000.00	48,641.62	115,000.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	473,513.00	473,513.00	136,545.00	473,513.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			766,513.00	766,513.00	291,773.70	766,513.00	0.00	0.0%
TOTAL, REVENUES			15,089,439.30	15,326,292.30	1,020,219.16	15,326,292.30	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,398,454.93	5,423,796.93	1,481,095.01	5,423,796.93	0.00	0.0%
Certificated Pupil Support Salaries		1200	241,613.80	241,613.80	75,550.49	241,613.80	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	628,479.00	628,479.00	205,543.96	628,479.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,268,547.73	6,293,889.73	1,762,189.46	6,293,889.73	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	929,501.34	929,501.34	231,865.48	929,501.34	0.00	0.0%
Classified Support Salaries		2200	422,872.73	422,872.73	138,510.78	422,872.73	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	198,957.00	198,957.00	66,319.12	198,957.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	617,788.27	617,788.27	173,508.49	617,788.27	0.00	0.0%
Other Classified Salaries		2900	162,020.09	162,020.09	37,338.38	162,020.09	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,331,139.43	2,331,139.43	647,542.25	2,331,139.43	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,756,901.34	1,756,901.34	320,585.56	1,756,901.34	0.00	0.0%
PERS		3201-3202	652,797.62	652,797.62	315,786.33	652,797.62	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	273,306.92	273,306.92	78,338.38	273,306.92	0.00	0.0%
Health and Welfare Benefits		3401-3402	769,924.60	787,124.60	148,927.30	787,124.60	0.00	0.0%
Unemployment Insurance		3501-3502	4,389.41	4,389.41	1,185.03	4,389.41	0.00	0.0%
Workers' Compensation		3601-3602	111,198.25	111,198.25	31,091.85	111,198.25	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,568,518.14	3,585,718.14	895,914.45	3,585,718.14	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	1,772.48	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	375,550.37	375,550.37	324,532.52	375,550.37	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			377,550.37	377,550.37	326,305.00	377,550.37	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	101,700.00	101,700.00	18,854.86	101,700.00	0.00	0.0%
Travel and Conferences		5200	26,700.00	26,700.00	11,692.18	26,700.00	0.00	0.0%
Dues and Memberships		5300	6,200.00	6,200.00	20,821.00	6,200.00	0.00	0.0%
Insurance		5400-5450	113,709.00	113,709.00	114,607.50	113,709.00	0.00	0.0%
Operations and Housekeeping Services		5500	255,000.00	255,000.00	108,221.09	255,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,789.00	114,789.00	24,748.09	114,789.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	921,334.53	918,992.53	304,355.39	918,992.53	0.00	0.0%
Communications		5900	21,500.00	21,500.00	7,359.09	21,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,560,932.53	1,558,590.53	610,659.20	1,558,590.53	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	288,000.00	288,000.00	10,403.20	288,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	208,260.00	208,260.00	0.00	208,260.00	0.00	0.0%
Other Debt Service - Principal		7439	259,218.00	259,218.00	80,230.45	259,218.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			755,478.00	755,478.00	90,633.65	755,478.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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	0.0%
TOTAL, EXPENDITURES			14,862,166.20	14,902,366.20	4,333,244.01	14,902,366.20	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	398,000.00	398,000.00	(394,675.00)	398,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			398,000.00	398,000.00	(394,675.00)	398,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(398,000.00)	(398,000.00)	394,675.00	(398,000.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	272,500.00	272,500.00	0.00	272,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,800.00	4,800.00	2,350.24	4,800.00	0.00	0.0%
5) TOTAL, REVENUES			335,300.00	335,300.00	2,350.24	335,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,343.01	152,343.01	40,147.94	152,343.01	0.00	0.0%
3) Employee Benefits		3000-3999	65,956.36	65,956.36	14,779.19	65,956.36	0.00	0.0%
4) Books and Supplies		4000-4999	112,000.00	112,000.00	38,954.86	112,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	4,000.00	2,958.87	4,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			334,299.37	334,299.37	96,840.86	334,299.37		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.63	1,000.63	(94,490.62)	1,000.63		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.63	1,000.63	(94,490.62)	1,000.63		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	221,943.75	221,943.75		221,943.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,943.75	221,943.75		221,943.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,943.75	221,943.75		221,943.75		
2) Ending Balance, June 30 (E + F1e)			222,944.38	222,944.38		222,944.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	222,944.38	222,944.38		222,944.38		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	58,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			58,000.00	58,000.00	0.00	58,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	272,500.00	272,500.00	0.00	272,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			272,500.00	272,500.00	0.00	272,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,800.00	4,800.00	2,350.24	4,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,800.00	4,800.00	2,350.24	4,800.00	0.00	0.0%
TOTAL, REVENUES			335,300.00	335,300.00	2,350.24	335,300.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	152,343.01	152,343.01	40,147.94	152,343.01	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			152,343.01	152,343.01	40,147.94	152,343.01	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	40,843.00	40,843.00	10,756.64	40,843.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,653.97	11,653.97	3,071.30	11,653.97	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,418.00	11,418.00	413.26	11,418.00	0.00	0.0%
Unemployment Insurance		3501-3502	76.17	76.17	20.08	76.17	0.00	0.0%
Workers' Compensation		3601-3602	1,965.22	1,965.22	517.91	1,965.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,956.36	65,956.36	14,779.19	65,956.36	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,000.00	8,000.00	3,935.37	8,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	104,000.00	104,000.00	35,019.49	104,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			112,000.00	112,000.00	38,954.86	112,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	4,000.00	4,000.00	2,958.87	4,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,000.00	4,000.00	2,958.87	4,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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	0.0%
TOTAL, EXPENDITURES			334,299.37	334,299.37	96,840.86	334,299.37		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	20,000.00	17,705.18	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	20,000.00	17,705.18	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	195,351.31	250,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,000.00	250,000.00	195,351.31	250,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250,000.00)	(230,000.00)	(177,646.13)	(230,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	398,000.00	398,000.00	(394,675.00)	398,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			398,000.00	398,000.00	(394,675.00)	398,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,000.00	168,000.00	(572,321.13)	168,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,451,066.26	1,451,066.26		1,451,066.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451,066.26	1,451,066.26		1,451,066.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451,066.26	1,451,066.26		1,451,066.26		
2) Ending Balance, June 30 (E + F1e)			1,599,066.26	1,619,066.26		1,619,066.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,599,066.26	1,619,066.26		1,619,066.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	20,000.00	17,705.18	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	20,000.00	17,705.18	20,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	20,000.00	17,705.18	20,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	250,000.00	195,351.31	250,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	195,351.31	250,000.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	250,000.00	195,351.31	250,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	398,000.00	398,000.00	(394,675.00)	398,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			398,000.00	398,000.00	(394,675.00)	398,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			398,000.00	398,000.00	(394,675.00)	398,000.00		

CARDIFF ELEMENTARY

2025-26 CASHFLOW

UPDATE DATE		ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature																											
11/14/25		OCTOBER		68007	00700	A. Wilmot																													
								JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL															
																				July - June 30th															
		.CHART.1		BEGINNING BALANCE:		\$	4,151,119	\$	3,460,780	\$	2,753,321	\$	1,891,828	\$	1,117,003	\$	827,039	\$	3,228,325	\$	3,993,229	\$	3,459,205	\$	2,823,534	\$	5,744,593	\$	5,073,595						
LCFF SOURCES																																			
1.1	S	8011		LCFF	\$	57,996	\$	57,996	\$	57,996	\$	57,996	\$	-	\$	-	\$	23,199	\$	26,292	\$	26,292	\$	26,292	\$	26,292	\$	26,292	\$	26,292	\$	386,643			
1.2	S	8021-8046		Property Taxes	\$	15,504	\$	169,091	\$	124,821	\$	90,573	\$	988,770	\$	3,438,321	\$	1,735,738	\$	383,183	\$	320,161	\$	3,895,537	\$	612,874	\$	694,297	\$	12,468,870					
1.3	S	8012		EPA	\$	-	\$	-	\$	30,565	\$	-	\$	-	\$	30,565	\$	-	\$	-	\$	30,565	\$	-	\$	-	\$	27,669	\$	119,364					
1.4	S	8047		RDA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
1.5	S	8096		Charter In Lieu Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
1.6	S	8097		Special Education - Prop Tax Transfer	\$	-	\$	-	\$	-	\$	-	\$	14,968	\$	-	\$	-	\$	-	\$	14,968	\$	-	\$	-	\$	29,936	\$	59,871					
1.7	A	Multiple		Other Revenue Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
8000-8099					TOTAL LCFF SOURCES					\$	73,500	\$	227,087	\$	213,382	\$	148,569	\$	1,003,737	\$	3,468,886	\$	1,758,937	\$	409,475	\$	391,986	\$	3,921,829	\$	639,166	\$	778,193	\$	13,034,748
FEDERAL REVENUE																																			
2.1	A	8110		Impact Aid	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
2.2	S	8181&8182		Special Education	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,750	\$	-	\$	-	\$	1,750	\$	-	\$	-	\$	1,750	\$	5,250					
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
2.7	A	Multiple		Other Federal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
8100-8299					TOTAL FEDERAL REVENUE					\$	-	\$	-	\$	-	\$	1,750	\$	-	\$	-	\$	1,750	\$	-	\$	-	\$	1,750	\$	5,250				
OTHER STATE REVENUE																																			
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
3.2	M	8311-8319		PA Recomputations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
3.3	S	8550		Mandate Block	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
3.4	S	8560		Lottery	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,733	\$	-	\$	-	\$	40,733	\$	-	\$	40,733	\$	122,199					
3.5	M	8590	0000	PA Home to School Transportation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
3.6	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
3.7	S	8590	6546	PA Mental Health-Related Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,039	\$	3,444	\$	3,444	\$	3,444	\$	3,444	\$	3,444	\$	24,185	\$	41,000			
3.8	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$	7,272	\$	7,272	\$	7,272	\$	7,272	\$	-	\$	-	\$	2,909	\$	3,297	\$	3,297	\$	3,297	\$	3,297	\$	3,297	\$	7,815	\$	53,000			
3.9	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$	13,015	\$	13,015	\$	13,015	\$	13,015	\$	-	\$	-	\$	5,206	\$	5,900	\$	5,900	\$	5,900	\$	5,900	\$	5,900	\$	(7,866)	\$	73,000			
3.10	S	8590	7399	PA LCFF Equity Multiplier	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	578,992	\$	578,992			
3.12	A	Multiple		Other State	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,135	\$	441	\$	441	\$	441	\$	441	\$	441	\$	19,431	\$	23,330			
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
8300-8599					TOTAL OTHER STATE REVENUE					\$	20,287	\$	20,287	\$	20,287	\$	20,287	\$	-	\$	-	\$	54,022	\$	13,082	\$	13,082	\$	53,815	\$	13,082	\$	663,290	\$	891,521
OTHER LOCAL REVENUE																																			
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	24,308	\$	24,372	\$	43,811	\$	43,811	\$	43,811	\$	43,811	\$	43,811	\$	43,812	\$	43,812	\$	43,812	\$	43,812	\$	43,812	\$	30,530	\$	473,513			
4.2	A	Multiple		Other Local	\$	17,548	\$	944	\$	70,444	\$	(166)	\$	12,335	\$	16,349	\$	50,484	\$	26,136	\$	25,755	\$	12,775	\$	52,916	\$	7,481	\$	293,000					
8600-8799					TOTAL OTHER LOCAL REVENUE					\$	41,856	\$	25,316	\$	114,255	\$	43,645	\$	56,146	\$	60,160	\$	94,295	\$	69,948	\$	69,567	\$	56,587	\$	96,728	\$	38,011	\$	766,513
OTHER FINANCING SOURCES																																			
5.1	A	8900-8998		Transfers In & Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
8900-8998					TOTAL OTHER FINANCING SOURCES					\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
8000-8998					TOTAL REVENUE					\$	135,643	\$	272,690	\$	347,924	\$	212,501	\$	1,059,884	\$	3,530,796	\$	1,907,253	\$	492,505	\$	476,384	\$	4,032,231	\$	748,976	\$	1,481,244	\$	14,698,032
SALARIES & BENEFITS																																			
6.1	A	1000-1999		Certificated	\$	110,457	\$	511,250	\$	522,342	\$	531,561	\$	542,856	\$	532,200	\$	532,200	\$	533,453	\$	527,185	\$	534,707	\$	547,871	\$	837,478	\$	6,263,559					
6.2	A	2000-2999		Classified	\$	76,815	\$	150,491	\$	188,689	\$	192,474	\$	178,798	\$	200,711	\$	183,228	\$	173,670	\$	185,792	\$	169,707	\$	214,698	\$	329,157	\$	2,244,230					
6.3	A	3000-3999		Benefits	\$	50,022	\$	195,568	\$	236,724	\$	239,734	\$	233,482	\$	231,987	\$	237,667	\$	242,451	\$	237,069	\$	234,678	\$	249,625	\$	373,392	\$	2,762,398					
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	578,992	\$	578,992			
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-			
1000-3999					TOTAL SALARIES & BENEFITS					\$	237,294	\$	857,308	\$	947,755	\$	963,769	\$	955,137	\$	964,898	\$	953,095	\$	949,574	\$	950,046	\$	939,092	\$	1,012,194	\$	2,119,019	\$	11,849,180
OTHER EXPENDITURES																																			
7.1	A	4000-4999		Supplies	\$	214,488	\$	47,742	\$	40,064	\$	24,011	\$	14,460	\$	12,799	\$	18,236	\$	16,461	\$	9,892	\$	16,121	\$	20,992	\$	17,179	\$	452,445					
7.2	A	5500-5599		Utilities	\$	1,063	\$	26,577	\$	33,382	\$	47,199	\$	18,207	\$	17,187	\$	22,619	\$	19,329	\$	15,912	\$	18,105	\$	15,428	\$	36,108	\$	271,115					
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$	72,422	\$	83,070	\$	98,140	\$	131,267	\$	106,434	\$	134,511	\$	132,944	\$	88,803	\$	87,759	\$	136,470	\$	102,255	\$	152,402	\$	1,326,476					



Cardiff School District
Budget Assumptions 2026-2027

Foundational

1. The budget shall reflect the goals of the District's Lifelong Learning Profile, Strategic Plan, and Local Control and Accountability Plan.
2. The employee compensation package is an important aspect of the District's budgetary planning.
3. Provision for the basic education program at all levels shall be the primary consideration.
4. One-time income and ending fund balance shall only be for one-time, non-recurring items.
5. Funding for major maintenance, safety needs, and facilities projects shall be budgeted at 3% of General Fund expenditures.
6. The District shall reserve sufficient funds in anticipation of upcoming curriculum adoptions.
7. The cafeteria program shall be monitored annually and regularly using cost saving measures to ensure a quality school lunch program.
8. Estimates for utilities, contracted services, insurance, maintenance contracts and supplies shall be based upon a combination of historical data and industry projections.
9. Budgeted expenditures shall not exceed income unless the expenditures which exceed income are one-time only, and are being made possible by an identifiable revenue source.
10. When a new and previously unbudgeted general fund project or program is recommended, the major competing demands for funding shall be reviewed also.

11. Provisions shall be made to maintain the use, value, and safety of the facilities and equipment through capital improvements and preventative maintenance.
12. The District reserves target will be 20-25% of the annual budgeted expenditures.
13. The District will use the tax assessor's recommended increase/decrease for property taxes each year.

Staffing and Enrollment

14. Keeping class sizes in the low to mid 20s is a target in Cardiff's budgetary planning.
15. Combination classes in all grade levels will be avoided whenever possible. (combination classes may be a necessary part of each school's class schedule)

Programs

16. Consideration for professional development at all levels shall be included.
17. It is recognized that specialty programs are funded in partnership with local funding sources.
18. Facilities and Maintenance & Operations expenditures will be considered in three tiers: short-term, mid-term, and long-term needs.
19. Consideration of technology support—through staff, services, and equipment—shall be included, aligned with the District's continually evolving Tech Forward Plan, which ensures ongoing updates to instructional and systemic technology needs. Technological support for instruction, learning, communication, and data analysis will be evaluated in three tiers: short-term, mid-term, and long-term needs.

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

ITEM: APPROVE THE DECLARATION OF CERTAIN DISTRICT PERSONAL PROPERTY AS 'OBSOLETE AND SURPLUS PROPERTY,' TO BE DISPOSED OF OR DONATED PER EDUCATION CODE 17546

BACKGROUND

In the summer of 2021, the District purchased 350 iPads from Apple, Inc. These iPads were heavily used and began exhibiting slow performance and reduced battery life last fiscal year. Also, as applications get larger, they take up more hard drive space than what these newer devices have. In July 2025, the District entered into a lease with Apple for iPad replacements.

CURRENT CONSIDERATION

Second Life Mac is a company that buys used iPads from school districts at varying rates, depending on the iPad's condition. The amount Second Life Mac is offering us for our 350 iPads is between \$22,050 and \$31,500, depending on their condition.

FINANCIAL IMPLICATIONS

Income will be used to offset technology expenditures and equipment replacements.

RECOMMENDATION

It is respectfully recommended that the Board approve the declaration of certain District personal property as 'obsolete and surplus property,' to be disposed of or donated per Education Code 17546.