

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

NOTICE OF SPECIAL MEETING

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

DATE: Tuesday, October 13, 2015
TIME: 3:30 p.m.
PLACE: Cardiff School District
1888 Montgomery Avenue
Cardiff-by-the-Sea, CA 92007

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

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

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

I. ORGANIZATIONAL ITEMS

Exhibit

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

- D. Approval of agenda for October 13, 2015

- II. PUBLIC COMMENT *Any member of the public who wishes to address the Board on an item on the agenda or on another topic which lies within the governing board's jurisdiction may do so, but must present a written request. Please hand your form to the secretary before the meeting. Presentations are limited to 3 minutes per person per topic. The total amount of time to be allowed on any item is 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*

III. GENERAL FUNCTIONS

- A. Adopt 2014-15 Unaudited Actual Financial Report **A**
- B. Adopt Resolution 15-16-02 to adopt the Gann Limit **B**

IV. ADJOURNMENT OF MEETING

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

October 13, 2015

ITEM: **ADOPT 2014-15 UNAUDITED ACTUAL FINANCIAL REPORT**

BACKGROUND

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

CURRENT CONSIDERATIONS

The ending balance for the 2014-15 fiscal year is \$2,146,780. The ending balance is comprised of \$1,500 for Revolving Cash; \$202,418 for restricted ending balance, \$27,724 restricted balance in the general fund, and \$1,714,400 for designated economic uncertainties.

FINANCIAL IMPLICATIONS

Ending balances in the general fund reflect dollars, which remain in Cardiff accounts, which must include a minimum of a 4% reserve designated for economic uncertainties. The actual reserve of \$1,714,400 calculates to 20%.

RECOMMENDATION

It is respectfully recommended that the Board adopt the 2014-15 unaudited actual financial reports as presented. The Superintendent and Director of Fiscal Services are available for questions regarding this report.

Unaudited Actuals
FINANCIAL REPORTS
2014-15 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.05%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$356,925.94
	Adjusted Appropriations Limit	\$6,389,906.15
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$6,389,906.15
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	4.35%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Oct 13, 2015

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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For School District:

Sandie Luehrs
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E-mail Address

**CARDIFF SCHOOL DISTRICT
YEAR TO DATE SUMMARY
2014/15**

		June 2015 Board <u>ADOPTED</u>	Thru 10/31 Budget <u>Changes</u>	THRU 10/31 <u>REVISED</u>	Thru 1/31 Budget <u>Changes</u>	THRU 1/31 <u>REVISED</u>	THRU 6/30 <u>ACTUALS</u>
BEGINNING BALANCE		2,308,937		2,096,533		2,096,533	2,096,533
	Restricted			366,326		366,326	366,326
	TOTAL			2,462,859		2,462,859	2,462,859
REVENUES	Revenue Limit/LCFF Sources	6,835,239		6,835,239	80,880	6,916,119	6,944,987
	Transfer to Deferred Maintenance	0		0		0	(78,421)
	Federal Revenue	221,443	(60,501)	160,942	6,799	167,741	189,821
	State Revenue	182,544	1	182,545	43,173	225,718	440,079
	Local Revenue-Restricted	305,639		305,639	(13,205)	292,434	289,993
	SEA-Salaries	140,575		140,575		140,575	140,575
	All Other Local Revenue	258,104	11,545	269,649	44,300	313,949	357,825
	TOTAL REVENUE	7,943,544	(48,955)	7,894,589	161,947	8,056,536	8,284,859
EXPENDITURES	Certificated Salaries	4,101,300	88	4,101,388	48,864	4,150,252	4,189,336
	Classified Salaries	1,229,057	30,479	1,259,536	24,949	1,284,485	1,398,813
	Benefits	1,152,546	14,149	1,166,695	55,730	1,222,425	1,404,968
	Books/Supplies	252,649	124,498	377,147	7,700	384,847	335,773
	Services	814,282	49,317	863,599	49,136	912,735	914,753
	Equipment	0	0	0		0	0
	Tuition - Special Ed Regional	151,315	3,500	154,815		154,815	187,432
	Debt Service - iPad Lease #1	75,484		75,484		75,484	75,484
	Debt Service - iPad Lease #2	65,442		65,442		65,442	65,442
	TOTAL EXPENDITURES	7,842,075	222,031	8,064,106	186,379	8,250,485	8,572,001
EXCESS/DEFIENCY		101,469		(169,517)		(193,949)	(287,142)
TRANSFERS OUT	To Deferred Maint-State Match	(78,421)		(78,421)		(78,421)	
	To Cafeteria/cash flow						(30,000)
TRANSFERS IN	From Fund 2519			0		0	1,064
ENDING BALANCE	Ending Balance	2,331,985		2,214,921		2,190,489	2,146,781
RESERVES	Nonspendable (Revolving Cash)	1,500		1,500		1,500	1,500
	Mental Health	271,246		159,567		158,334	142,708
	Energy Funds			51,822		51,822	51,822
	Restricted Lottery						7,888
	Assigned (site carryover)						27,724
NET ENDING BALANCE		2,059,239		2,002,032		1,978,833	1,915,139
	Reserve						(1,714,400)
	Unappropriated						200,739
EXPENDITURES				8,064,106		8,250,485	8,572,001
20%				1,612,821		1,650,097	1,714,400
25%				2,016,027		2,062,621	2,143,000
STATE MINIMUM RESERVE (4% of Expenditures & transfers out)		276,399		325,701		333,156	342,880

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,840,036.40	26,530.00	6,866,566.40	7,110,960.00	25,623.00	7,136,583.00	3.9%
2) Federal Revenue		8100-8299	0.00	189,820.51	189,820.51	0.00	173,265.00	173,265.00	-8.7%
3) Other State Revenue		8300-8599	166,234.80	273,843.85	440,078.65	536,241.00	67,703.00	603,944.00	37.2%
4) Other Local Revenue		8600-8799	498,400.90	289,993.00	788,393.90	410,679.00	288,814.00	699,493.00	-11.3%
5) TOTAL, REVENUES			7,504,672.10	780,187.36	8,284,859.46	8,057,880.00	555,405.00	8,613,285.00	4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,682,798.06	506,537.95	4,189,336.01	3,743,525.00	511,710.00	4,255,235.00	1.6%
2) Classified Salaries		2000-2999	1,236,556.43	162,256.41	1,398,812.84	1,225,240.00	176,113.00	1,401,353.00	0.2%
3) Employee Benefits		3000-3999	1,058,472.14	346,495.33	1,404,967.47	1,151,622.00	160,184.00	1,311,806.00	-6.6%
4) Books and Supplies		4000-4999	186,065.37	149,708.02	335,773.39	188,530.00	64,968.00	253,498.00	-24.5%
5) Services and Other Operating Expenditures		5000-5999	741,637.68	173,115.30	914,752.98	815,672.00	212,748.00	1,028,420.00	12.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	144,427.43	183,931.84	328,359.27	140,927.00	162,562.00	303,489.00	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,373.93)	2,373.93	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,047,583.18	1,524,418.78	8,572,001.96	7,265,516.00	1,288,285.00	8,553,801.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			457,088.92	(744,231.42)	(287,142.50)	792,364.00	(732,880.00)	59,484.00	-120.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,064.13	0.00	1,064.13	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(665,561.80)	665,561.80	0.00	(775,715.00)	775,715.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(694,497.67)	665,561.80	(28,935.87)	(775,715.00)	775,715.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(237,408.75)	(78,669.62)	(316,078.37)	16,649.00	42,835.00	59,484.00	-118.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	2,181,770.68	281,087.92	2,462,858.60	1,944,361.93	202,418.30	2,146,780.23	-12.8%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			2,181,770.68	281,087.92	2,462,858.60	1,944,361.93	202,418.30	2,146,780.23	-12.8%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			2,181,770.68	281,087.92	2,462,858.60	1,944,361.93	202,418.30	2,146,780.23	-12.8%
2) Ending Balance, June 30 (E + F1e)									
			1,944,361.93	202,418.30	2,146,780.23	1,961,010.93	245,253.30	2,206,264.23	2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	202,418.30	202,418.30	0.00	245,253.30	245,253.30	21.2%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	27,724.00	0.00	27,724.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	1,714,400.00	0.00	1,714,400.00	229,277.00	0.00	229,277.00	-86.6%
Unassigned/Unappropriated Amount									
		9790	200,737.93	0.00	200,737.93	1,730,233.93	0.00	1,730,233.93	761.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,919,732.29	28,946.58	1,948,678.87				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	1,500.00	0.00	1,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	73,094.20	193,210.83	266,305.03				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	82,827.44	0.00	82,827.44				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,077,153.93	222,157.41	2,299,311.34				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	98,618.14	19,739.11	118,357.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	34,173.86	0.00	34,173.86				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			132,792.00	19,739.11	152,531.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,944,361.93	202,418.30	2,146,780.23				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	398,936.00	0.00	398,936.00	386,643.00	0.00	386,643.00	-3.1%
Education Protection Account State Aid - Current Year		8012	143,582.00	0.00	143,582.00	135,280.00	0.00	135,280.00	-5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	52,791.98	0.00	52,791.98	52,792.00	0.00	52,792.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	6,119,276.64	0.00	6,119,276.64	6,414,535.00	0.00	6,414,535.00	4.8%
Unsecured Roll Taxes		8042	209,033.61	0.00	209,033.61	207,181.00	0.00	207,181.00	-0.9%
Prior Years' Taxes		8043	(5,162.83)	0.00	(5,162.83)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,918,457.40	0.00	6,918,457.40	7,196,431.00	0.00	7,196,431.00	4.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(78,421.00)		(78,421.00)	(85,471.00)		(85,471.00)	9.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	26,530.00	26,530.00	0.00	25,623.00	25,623.00	-3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			6,840,036.40	26,530.00	6,866,566.40	7,110,960.00	25,623.00	7,136,583.00	3.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	124,838.00	124,838.00	0.00	124,838.00	124,838.00	0.0%
Special Education Discretionary Grants		8182	0.00	26,544.51	26,544.51	0.00	18,263.00	18,263.00	-31.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		29,874.00	29,874.00		30,164.00	30,164.00	1.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		7,064.00	7,064.00		0.00	0.00	-100.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	189,820.51	189,820.51	0.00	173,265.00	173,265.00	-8.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	68,097.00	0.00	68,097.00	442,244.00	0.00	442,244.00	549.4%
Lottery - Unrestricted and Instructional Materials		8560	97,787.80	29,705.85	127,493.65	93,997.00	24,968.00	118,965.00	-6.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educator	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	350.00	244,138.00	244,488.00	0.00	42,735.00	42,735.00	-82.5%
TOTAL, OTHER STATE REVENUE			166,234.80	273,843.85	440,078.65	536,241.00	67,703.00	603,944.00	37.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	127,501.20	0.00	127,501.20	126,254.00	0.00	126,254.00	-1.0%
Interest		8660	9,078.65	0.00	9,078.65	8,000.00	0.00	8,000.00	-11.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	358,105.58	0.00	358,105.58	276,425.00	0.00	276,425.00	-22.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	3,715.47	0.00	3,715.47	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		289,993.00	289,993.00		288,814.00	288,814.00	-0.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			498,400.90	289,993.00	788,393.90	410,679.00	288,814.00	699,493.00	-11.3%
TOTAL, REVENUES			7,504,672.10	780,187.36	8,284,859.46	8,057,880.00	555,405.00	8,613,285.00	4.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,277,946.93	376,756.62	3,654,703.55	3,336,975.00	380,474.00	3,717,449.00	1.7%
Certificated Pupil Support Salaries		1200	0.00	129,781.33	129,781.33	0.00	131,236.00	131,236.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	404,851.13	0.00	404,851.13	406,550.00	0.00	406,550.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,682,798.06	506,537.95	4,189,336.01	3,743,525.00	511,710.00	4,255,235.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	317,797.68	162,256.41	480,054.09	319,106.00	176,113.00	495,219.00	3.2%
Classified Support Salaries		2200	284,699.87	0.00	284,699.87	270,404.00	0.00	270,404.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	128,336.51	0.00	128,336.51	127,032.00	0.00	127,032.00	-1.0%
Clerical, Technical and Office Salaries		2400	393,111.88	0.00	393,111.88	386,304.00	0.00	386,304.00	-1.7%
Other Classified Salaries		2900	112,610.49	0.00	112,610.49	122,394.00	0.00	122,394.00	8.7%
TOTAL, CLASSIFIED SALARIES			1,236,556.43	162,256.41	1,398,812.84	1,225,240.00	176,113.00	1,401,353.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	333,506.18	247,300.26	580,806.44	401,680.00	54,905.00	456,585.00	-21.4%
PERS		3201-3202	118,262.67	17,690.14	135,952.81	118,346.00	20,865.00	139,211.00	2.4%
OASDI/Medicare/Alternative		3301-3302	146,386.71	18,342.37	164,729.08	150,278.00	19,470.00	169,748.00	3.0%
Health and Welfare Benefits		3401-3402	365,018.04	50,941.44	415,959.48	360,162.00	52,259.00	412,421.00	-0.9%
Unemployment Insurance		3501-3502	2,390.78	336.12	2,726.90	2,484.00	346.00	2,830.00	3.8%
Workers' Compensation		3601-3602	88,435.65	11,885.00	100,320.65	89,155.00	12,339.00	101,494.00	1.2%
OPEB, Allocated		3701-3702	207.49	0.00	207.49	29,517.00	0.00	29,517.00	14125.7%
OPEB, Active Employees		3751-3752	4,264.62	0.00	4,264.62	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,058,472.14	346,495.33	1,404,967.47	1,151,622.00	160,184.00	1,311,806.00	-6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,366.93	18,066.56	24,433.49	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	179,698.44	131,641.46	311,339.90	188,530.00	64,968.00	253,498.00	-18.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			186,065.37	149,708.02	335,773.39	188,530.00	64,968.00	253,498.00	-24.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	138,647.60	0.00	138,647.60	159,798.00	25,000.00	184,798.00	33.3%
Travel and Conferences		5200	21,523.68	1,114.00	22,637.68	24,950.00	1,033.00	25,983.00	14.8%
Dues and Memberships		5300	14,192.90	315.00	14,507.90	14,500.00	0.00	14,500.00	-0.1%
Insurance		5400 - 5450	31,309.00	0.00	31,309.00	34,442.00	0.00	34,442.00	10.0%
Operations and Housekeeping Services		5500	238,994.24	0.00	238,994.24	277,195.00	0.00	277,195.00	16.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,253.33	11,802.63	47,055.96	37,518.00	13,000.00	50,518.00	7.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,433.66)	0.00	(17,433.66)	(15,000.00)	0.00	(15,000.00)	-14.0%
Professional/Consulting Services and Operating Expenditures		5800	256,573.74	159,883.67	416,457.41	255,469.00	173,715.00	429,184.00	3.1%
Communications		5900	22,576.85	0.00	22,576.85	26,800.00	0.00	26,800.00	18.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			741,637.68	173,115.30	914,752.98	815,672.00	212,748.00	1,028,420.00	12.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	3,500.00	182,431.84	185,931.84	0.00	162,562.00	162,562.00	-12.6%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	1,500.00	1,500.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	9,825.60	0.00	9,825.60	5,885.00	0.00	5,885.00	-40.1%
Other Debt Service - Principal		7439	131,101.83	0.00	131,101.83	135,042.00	0.00	135,042.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			144,427.43	183,931.84	328,359.27	140,927.00	162,562.00	303,489.00	-7.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,373.93)	2,373.93	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,373.93)	2,373.93	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,047,583.18	1,524,418.78	8,572,001.96	7,265,516.00	1,288,285.00	8,553,801.00	-0.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,064.13	0.00	1,064.13	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,064.13	0.00	1,064.13	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(665,561.80)	665,561.80	0.00	(775,715.00)	775,715.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(665,561.80)	665,561.80	0.00	(775,715.00)	775,715.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(694,497.67)	665,561.80	(28,935.87)	(775,715.00)	775,715.00	0.00	-100.0%

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

October 13, 2015

ITEM: **ADOPT RESOLUTION 15-16-02 TO ADOPT THE GANN LIMIT**

BACKGROUND

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

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

CURRENT CONSIDERATIONS

This agenda item brings to the Board Resolution 15-16-02 to adopt the Gann Limit. The Gann Limit calculation forms for the 2014-15 and 2015-16 school years are attached.

FINANCIAL IMPLICATIONS

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

RECOMMENDATION

It is respectfully recommended that the Board adopt Resolution 15-16-02 to adopt the Gann Limit, which identifies actual appropriations for 2014-15 and estimated appropriations for 2015-16.

**CARDIFF SCHOOL DISTRICT
RESOLUTION 15-16-02**

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

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

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

WHEREAS, the District must establish a revised Gann Limit for the 2014-15 fiscal year and a projected Gann Limit for the 2015-16 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law; and

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

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2014-15 and 2015-16 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby provide public notice that the attached calculations and documentations of the Gann Limits for the 2014-15 and 2015-16 fiscal years include an increase of \$356,925.94 to the 2014-15 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notify the Director of the State Department of Finance of the increase to the 2014-15 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2014-15 and 2015-16 fiscal years do not exceed the limitations imposed by Proposition 4;

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

Superintendent
Cardiff School District

President of the Governing Board
Cardiff School District

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	6,156,473.28		6,156,473.28			6,389,906.15
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	717.80		717.80			704.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	704.99		704.99	676.40		676.40
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			704.99			676.40
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2014-15 Actual			2015-16 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	52,791.98		52,791.98	52,792.00		52,792.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	6,119,276.64		6,119,276.64	6,414,535.00		6,414,535.00
5. Unsecured Roll Taxes (Object 8042)	209,033.61		209,033.61	207,181.00		207,181.00
6. Prior Years' Taxes (Object 8043)	(5,162.83)		(5,162.83)	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,375,939.40	0.00	6,375,939.40	6,674,508.00	0.00	6,674,508.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,375,939.40	0.00	6,375,939.40	6,674,508.00	0.00	6,674,508.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			77,719.35			80,007.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			77,719.35			80,007.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	542,518.00		542,518.00	521,923.00		521,923.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	542,518.00	0.00	542,518.00	521,923.00	0.00	521,923.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	8,284,859.46		8,284,859.46	8,613,285.00		8,613,285.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,078.65		9,078.65	8,000.00		8,000.00
			2014-15 Actual			2015-16 Budget
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			6,156,473.28			6,389,906.15
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9822			0.9594
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			6,032,980.21			6,364,660.14
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			6,375,939.40			6,674,508.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			84,598.80			81,168.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			84,598.80			81,168.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			7,087.30			6,280.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,383,026.70			6,680,788.49
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			84,598.80			81,168.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			6,383,026.70			
b. State Subventions (Line D8)			84,598.80			
c. Less: Excluded Appropriations (Line C23)			77,719.35			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			6,389,906.15			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			356,925.94			
Summary	2014-15 Actual			2015-16 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			6,389,906.15			6,364,660.14
12. Appropriations Subject to the Limit (Line D9d)			6,389,906.15			

* Please provide below an explanation for each entry in the adjustments column.

Sandie Luehrs
Gann Contact Person

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The Gann Limit Calculation—2015

The Gann Limit (named for Paul Gann, the author of Proposition 4, which amended the State Constitution to establish this limit) is intended to constrain the growth in state and local government spending by linking year-to-year changes in expenditures to changes in inflation (represented by per capita personal income) and caseloads (represented by average daily attendance [ADA] for schools). Established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111, the Gann Limit has become a largely pro forma calculation that no longer constrains governmental expenditures. This is because the limit has grown significantly faster than appropriations subject to the limit.

Current law (Education Code section 42132) requires that on or before September 15 of each year, the governing board of each school district adopt a resolution to identify the appropriations limit for the district for the preceding fiscal year. The resolution must be adopted at a regular or special meeting of the governing board.

The state's Standardized Account Code Structure (SACS) software includes the Gann Limit calculation, making your task reasonably simple. The software includes the statewide factor for per capita personal income change of 3.82%, but each district will have to enter the workload factor, which is the change in Second Principal Apportionment (P2) ADA from 2013-14 to 2014-15. The combination of these factors yields the change in your district's Gann Limit.

The next step is to determine how much of your district's local resources are subject to that limit. It is important to understand that not all revenue sources count against your district's Gann Limit. Gann Limits only constrain the appropriations from state and local tax sources, so federal aid is excluded, as well as nontax income, such as revenues from cafeteria sales, adult education fees, and foundations.

Perhaps the easiest way to understand this calculation is to envision the dollar amount of your district's Gann Limit as a bucket. For example, if your current year Gann Limit is \$50 million, picture a bucket that can hold \$50 million. First, put into this bucket local property taxes that count toward your Local Control Funding Formula entitlement, as well as an appropriate portion of your district's interest income. Next, pour all of the district's other unrestricted state aid into this bucket. Under state law (Government Code [G.C.] Section 7906), the amount of state aid that fills up the bucket counts toward your district's Gann Limit, while the amount that overflows the bucket counts toward the state's Gann Limit. In addition, all state aid for categorical programs always counts toward the state's Gann Limit.

Through this process, as much state aid as possible counts toward school agency Gann Limits. By reducing the amount of state aid that counts toward the state's Gann Limit in this manner, this process helps the state avoid being over its Gann Limit.

Through this calculation, the revenues of nearly every local education agency are exactly at their Gann Limit. Furthermore, if any school agency should, for any reason, find itself over its Gann Limit, that agency may adopt a governing board resolution increasing its Gann Limit by the amount needed and then inform the Director of the California Department of Finance, who shall then reduce the state's Gann Limit by an equal dollar amount (reference G.C. Section 7902.1).

To summarize, school agencies are required to perform Gann Limit calculations by the California State Constitution. Also, it is important that school agencies complete these calculations to identify how much state aid counts toward the local agency's Gann Limit, so that the state of California knows how much state aid counts toward its own Gann Limit. Be sure to double check your entries. Because of the severe cuts to education funding during the Great Recession, the Gann Limit should not pose a problem for most districts this year.

[Note: The California Department of Education's software and instructions are available through the SACS2015ALL software as a supplemental form [here](#). The functionality within the SACS software allows for an extract from the school agency's uploaded data into the Gann Limit form. However, it is important to review the completed form for accuracy and any necessary board action (i.e., resolution).]

—Robert Miyashiro

posted 08/31/2015