

Joint Powers Governing Board, Regular Board Meeting

12/10/2025 05:30 PM

1040 Florence Road
Livermore, CA 94550

AGENDA



The Mission of Tri-Valley ROP is to:

- Educate and train a broad spectrum of students by providing a bridge of opportunity connecting school to continuing education and career.
- Support and guide the development of life and career skills valued by business, industry, colleges, and society.
- Provide an environment of continuous program improvement, responsive to the changing needs of students, employers, and industry.
- Educate all students to acquire the skills, attitudes and values needed to find and retain jobs, to be socially responsible, and to make positive contributions to their families and the community.

JOINT POWERS GOVERNING BOARD

Kristin Speck, Chairperson

(925) 351-2031

speckkristin@dublinusd.org

Member District:

Dublin Unified School District

Emily Prusso, Vice Chairperson

(925) 606-3281

eprussotrustee@lvjUSD.org

Member District:

Livermore Valley Joint Unified School District

Laurie Walker, Trustee

(925) 963-6371

laurie_walker@pleasantonUSD.net

Member District:

Pleasanton Unified School District

Julie Duncan, Superintendent

(925) 455-4800 x 106

jduncan@tvrop.org

Secretary to the Governing Board



JOINT POWERS GOVERNING BOARD MEETING PROCEDURES

Members of the public are encouraged to attend meetings of the Board. Individuals may address the Board regarding items *on* the agenda during the agenda item or, for Closed Session items, prior to Board adjournment into Closed Session. To address the Board regarding an item that is *on* the agenda, please complete a **blue speaker card** and submit it to the Administrative Assistant **prior** to Call to Order of the meeting or prior to the agenda item you wish to address. This allows the Board Chairperson to divide the available time among speakers.

Speakers may address the Board under agenda item **PUBLIC COMMENT**, regarding items of public interest within the Board's jurisdiction but are *not* on the agenda. Speakers should complete a **yellow speaker card** and submit it to the Administrative Assistant **prior** to Call to Order. By law, the Board may listen to comments, but may not enter into discussion nor take action on any item not on the agenda. Time is limited to 3 minutes per speaker and 20 minutes per subject matter.

1. CALL TO ORDER / ROLL CALL - 5:30 p.m. 6
2. CONVENE INTO OPEN SESSION 7
 - A. Pledge of Allegiance 8
 - B. Approval of the Agenda 9

Prior to approving the agenda, a Board member may request that an agenda item be pulled or moved on the agenda.
3. PUBLIC COMMENT 10

At this time, members of the public may address the Board regarding matters *not* on the agenda but within the Board's jurisdiction. (For items that *are* on the agenda, the opportunity for public comment will be presented during each agenda item.) Speakers should submit a speaker card to the Administrative Assistant prior to the Call to Order: a **yellow card** for items not on the agenda and a **blue card** to speak during an agenda item. Time is limited to 3 minutes per speaker and 20 minutes per topic.
4. RECOGNITIONS 11

Superintendent Duncan and staff will recognize Kristen Sims, Accounting Specialist, for her outstanding contributions and dedication to TVROP's fiscal operations.

5. CONSENT CALENDAR - MOTIONS

12

The Consent Calendar is for items that require the approval of the Board, but are routine in nature. The Board acts upon these items in one vote. Any member of the Board, administration, or public may request that an item be pulled from the Consent Calendar and discussed and/or acted upon separately under Deferred Consent Items.

A. Approval of the Minutes from the Regular Board Meeting of September 8, 2025

13

The Board will consider approval of the minutes from the September 8, 2025, Board Meeting.

B. Approval of the Bill and Salary Report – September 1 – November 30, 2025

18

The Board will consider approval of the Bill and Salary Reports, which show the District's operating and salary expenditures for the period noted.

C. Approval of the Purchase Order Summary - September 1 - November 30, 2025

64

The Board will consider approval of the Purchase Order Summary which show the encumbrances of District funds for the period noted.

D. Approval of the Addendum College and Career Access Pathways (CCAP) Agreement between Tri-Valley ROP and Las Positas Community College

67

The Board will consider approval of the Addendum College Access Pathways (CCAP) Agreement between Tri-Valley ROP and Las Positas Community College.

E. Approval of the CTE Employer Industry Sector Advisory Committee 2025 - 2026

90

The Board will consider the approval of the CTE Industry Sector Advisory Committee List for 2025 - 2026.

F. Approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee 2025 - 2026

98

The Board will consider the approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee List for 2025 - 2026.

G. Approval of Surplus Equipment

102

The Board will consider the approval of the Surplus Equipment for sale, donation, or disposal, per Education Code Section 17545.

6. DEFERRED CONSENT ITEM/S

104

Items that are pulled from the Consent Calendar to be addressed individually will be discussed and acted upon at this time.

7. INFORMATION / ACTION ITEMS

105

Informational items are noted as informational only; Action items are up for a vote

by the Board. Most items require a simple majority of Board member votes to pass.

A. Acceptance of the 2024 – 2025 Audit Report - Action 106

In accordance with Education Code Section 41020, the Board of Education authorized the annual audit of the Tri-Valley Regional Occupational Program’s financial records and support documentation for the 2024 – 2025 fiscal year by CWDL.

B. Approval of the 2025 – 2026 First Interim Report - Action 169

Based on the current budget and the multi-year projection, it is recommended that the Board of Tri-Valley Regional Occupational Program approve the 2025 – 2026 First Interim Report with a Positive Certification.

8. CORRESPONDENCE 246

Letter from Alysse Castro, Superintendent, Alameda County Office of Education, approving the 2025 - 2026 Adopted Budget.

9. SUPERINTENDENT'S REPORT 248

Julie Duncan, Superintendent, will report on recent meetings, activities, or legislation.

10. BOARD MEMBER REPORTS 249

Board members may wish to report on their recent activities.

11. ANNOUNCEMENTS 250

The next Regular Meeting (Organizational) of the Joint Powers Governing Board is scheduled for Wednesday, January 21, 2026, at 5:30 p.m.

12. ADJOURNMENT 251

2. CONVENE INTO OPEN SESSION

2. A. Pledge of Allegiance

2. B. Approval of the Agenda

Quick Summary / Abstract

Prior to approving the agenda, a Board member may request that an agenda item be pulled or moved on the agenda.

3. PUBLIC COMMENT

Quick Summary / Abstract

At this time, members of the public may address the Board regarding matters *not* on the agenda but within the Board's jurisdiction. (For items that *are* on the agenda, the opportunity for public comment will be presented during each agenda item.) Speakers should submit a speaker card to the Administrative Assistant prior to the Call to Order: a *yellow card* for items not on the agenda and a *blue card* to speak during an agenda item. Time is limited to 3 minutes per speaker and 20 minutes per topic.

4. RECOGNITIONS

Quick Summary / Abstract

Superintendent Duncan and staff will recognize Kristen Sims, Accounting Specialist, for her outstanding contributions and dedication to TVROP's fiscal operations.

5. CONSENT CALENDAR - MOTIONS

Quick Summary / Abstract

The Consent Calendar is for items that require the approval of the Board, but are routine in nature. The Board acts upon these items in one vote. Any member of the Board, administration, or public may request that an item be pulled from the Consent Calendar and discussed and/or acted upon separately under Deferred Consent Items.

5. A. Approval of the Minutes from the Regular Board Meeting of September 8, 2025

Quick Summary / Abstract

The Board will consider approval of the minutes from the September 8, 2025, Board Meeting.

Supporting Documents



[_TVROP_JPGB_Revised Short Agenda Minutes 09-08-2025](#)



Tri-Valley Regional Occupational Program
1040 Florence Road, Livermore, CA 94550
Phone (925) 455-4800 • Fax (925) 449-9126

JOINT POWERS GOVERNING BOARD
Regular Board Meeting of September 8, 2025
5:30 p.m. Open Session

1. CALL TO ORDER / ROLL CALL - 5:30 p.m.

Chairperson Speck called the meeting to order at 5:30 p.m.

Roll Call:

Trustee Walker - Aye

Trustee Speck - Aye

Trustee Prusso - Aye

2. CONVENE INTO OPEN SESSION

A. Pledge of Allegiance

B. Approval of the Agenda

The agenda was approved as written with adding an additional recognition for Suzanne Smith to the agenda.

<u><i>Moved</i></u>	<u><i>Seconded</i></u>	<u><i>Ayes</i></u>	<u><i>Noes</i></u>	<u><i>Abstain</i></u>	<u><i>Absent</i></u>
Walker	Prusso	3	0	0	0

3. PUBLIC COMMENT - None

4. RECOGNITIONS

- Superintendent Duncan recognized Shelley Matek, Developmental Psychology of Children instructor, as the 2025 - 2026 Teacher of the Year.
- Superintendent Duncan recognized Suzanne Smith, Director of College and Career Readiness, for her outstanding leadership and dedication to student success.

5. CONSENT CALENDAR – MOTIONS

<u><i>Moved</i></u>	<u><i>Seconded</i></u>	<u><i>Ayes</i></u>	<u><i>Noes</i></u>	<u><i>Abstain</i></u>	<u><i>Absent</i></u>
Prusso	Walker	3	0	0	0

A. Approval of Minutes from the Regular Board Meeting of June 11, 2025

The Board approved the minutes from the June 11, 2025 Regular Board Meeting.

B. Approval of Bill and Salary Reports - June 1 - August 31, 2025

The Board approved the Bill and Salary warrants which show the District's operating and salary expenditures for the period noted.

C. Approval of Purchase Order Summary - June 1 - August 31, 2025

The Board approved the purchase order summary which shows the encumbrances of District funds for the period noted.

D. Approval of 2025 - 2026 WIOA - Youth Innovation Budget and Contract Package

The Board approved the 2025-2026 WIOA – Youth Innovation Budget and Contract Package awarded to Tri-Valley Regional Occupational Program.

E. Acceptance of Donations

The Board approved the donations received up to August 31, 2025.

6. CONSENT – RESOLUTIONS

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Walker	Prusso	3	0	0	0

A. Resolution No. 2025-26.1 - Signature Card - Authorized Agents Payroll Warrants and Disbursements

The Board approved the Resolution authorizing persons named to sign warrants and approval of payments on behalf of the District.

B. Resolution No. 2025-26.2 - Authorization for Bank Signatures

The Board approved the Resolution authorizing persons named to sign bank documents on behalf of the District.

C. Resolution No. 2025-26.3 - Appointment of Authorized Agents for State and Federal Applications

The Board approved the Resolution authorizing persons named to sign State and Federal applications and documents on behalf of the District.

D. Resolution No. 2025-26.4 - Appointment of Authorized Agents for Budget Transfers of Funds - Revenues and Expenditures

The Board approved the Resolution authorizing persons named to sign budget working documents on behalf of the District.

E. Resolution No. 2025-26.5 - Delegation of Authority

The Board approved the Resolution authorizing persons named to act with Board Authority to procure goods, services and labor on behalf of the District.

F. Resolution No. 2025-26.6 - Authorized Agents for Official Documents and Reports

The Board approved the Resolution authorizing persons named to act with Board Authority to sign official documents on behalf of the District.

G. Resolution No. 2025-26.7 - Adult Education Block Grant Designee

The Board approved the Resolution authorizing the individual person named to act with Board Authority to represent Tri-Valley ROP in the Mid-Alameda County Consortium.

7. DEFERRED CONSENT ITEM/S - *None*

8. INFORMATION / ACTION ITEMS

A. 2025 Summer Program Update - Information

Suzanne Smith presented an update of the 2025 Summer Programs offered to Tri-Valley Students.

B. Approval of the 2024 - 2025 Unaudited Actuals - Action

The 2024-2025 Unaudited Actuals were presented to the Board for review and approval. The Unaudited Actuals show the revenue and expenditures for the prior fiscal year and are submitted to the Alameda County Office of Education and then on to the California Department of Education for inspection and approval.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Prusso	Walker	3	0	0	0

C. Approval of Personnel Document of September 8, 2025 – Action

Superintendent Duncan presented the Personnel Document.

<u>Moved</u>	<u>Seconded</u>	<u>Ayes</u>	<u>Noes</u>	<u>Abstain</u>	<u>Absent</u>
Walker	Prusso	3	0	0	0

9. SUPERINTENDENT’S REPORT

Customer Service:

- Athena Duran met with new administration and current administration that have new roles. She made sure that each school site had the right days and times for their school site schedules
- Superintendent Duncan attended ACSA Region 6 Retreat as the CTE rep and had several individual meetings with ACSA and Capitol Advisors now as President of the Statewide ACSA CTE Council
- Athena Duran has been meeting with the Livermore High School student-led team for the College and Career Expo, scheduled for October 20th at Livermore High School

Programs:

- Suzanne Smith successfully secured funding and implementation of our 1st CNA Academy of Alt Ed Students. These students were able to complete an intensive summer program and obtain job offers
- Suzanne Smith and Superintendent Duncan worked with Bay Area LEEDS and Lawrence Livermore National Laboratory to hold three successful STEM camps at LPC this summer as well as offer Teacher Externships as a result of the K12 SWP Round 6 grant dollars that concluded this summer
- Suzanne Smith put together a dynamic kick off for our In-Service for the year with a “Maximize What Matters, Leveraging Resources for Student Success” theme where we had 100% record attendance
- Amy Brown will be hosting an Open House on October 23rd between 6:30 - 7:30 PM for partners and parents
- Secured dynamic new instructors for Construction Technology, Medical Occupations, Sports Medicine, Intro to Health and Marketing courses
- Athena Duran is working to coordinate with member District Partners to host our Advisory Night, November 5th, location TBD from 4:30 - 6:00 PM

Fiscal:

- Suzanne Smith secured new round of WIOA funding to provide additional college and career counseling, mentoring, and 21st Century skills and financial literacy workshops to eligible students in the Tri-Valley's Alternative ED. Programs. We have also been recommended to receive more dollars. We are awaiting news of that in the coming weeks
- On September 14th the CTEIG 2025-2026 grant application was submitted with Member Districts to hopefully secure \$2M+ in funding to maintain and enhance CTE programs on a new platform with new rules. Superintendent Duncan was once again providing CDE with the application issues both with inconsistencies in RFA or technical issues with the online system. We were thanked for our guidance
- Writing the K12 SWP Round 8 grant due October 10th to further support our Member Districts CTE initiatives AI theme
- Completed our TVROP audit with CDWL

Relationships:

- Held TEC Retreat with districts and LPC to review our goals, assess past projects and determine professional development for our General TEC meeting for the year
- Suzanne Smith attended the Statewide CAROCP Executive Committee meeting to discuss best practices for program curriculum and delivery and is currently President Elect
- Superintendent Duncan was once again re-elected to the CTE JPA Coalition Advisory Committee Lead team in which we plan the statewide JPA Coalition meetings with School Services. Suzanne Smith also attends the general meeting to ensure we are advised of the latest CTE items
- Suzanne was again selected to the K12 Strong Workforce Selection committee for Round 8 of K12 SWP grant

10. BOARD MEMBER REPORTS

Trustee Speck reported that the second academic wing is now open, more students are on campus, and the Catherine C. Kuo Performing Arts Center to open spring 2027

11. ANNOUNCEMENTS

- The next Regular Meeting of the Joint Powers Governing Board will be held on December 10, 2025, at 5:30 p.m.

12. ADJOURNMENT - 6:17 p.m.

Submitted,

*Approved and entered into the proceedings
of the Board this 10th day of December, 2025*

Julie Duncan
Secretary to the Board

Kristin Speck
Chairperson

Quick Summary / Abstract

The Board will consider approval of the Bill and Salary Reports, which show the District's operating and salary expenditures for the period noted.

Supporting Documents



[_Bill and Salary 09-01-2025 to 11-30-2025](#)

Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
080-9791-8210-	- - -0- Beg Fund Bal,ASB								
		BT26-00002	Budget Update	10/20/25		10,628.00-			
110-9791-6371-	- - -0- Beg Fund Bal,CalWORKS								
		BT26-00002	Budget Update	10/20/25		16,762.00			
110-9791-6391-	- - -0- Beg Fund Bal,Adult Ed Blo								
		BT26-00002	Budget Update	10/20/25		11,675.00			
990-9791-0000-	- - -0- Beg Fund Bal,Unrestricted								
		BT26-00002	Budget Update	10/20/25		275,435.00			
990-9791-7339-	- - -0- Beg Fund Bal,MCEC Dual En								
		BT26-00002	Budget Update	10/20/25		6,478.00			
		BT26-00003	Budget Update	10/21/25		535,392.00-			
		GJ26-00008	Beg Bal Update	10/21/25			535,392.88		535,392.88-
		Account Total		11/30/25	.00	528,914.00-	535,392.88	.00	
990-9791-7339-	- - -0-0000 Beg Fund Bal,MCEC Dual En								
		BR26-00005	Budget Update	10/21/25		130,559.00			
		GJ26-00008	Beg Bal Update	10/21/25				130,559.55	130,559.55
		Account Total		11/30/25	.00	130,559.00	.00	130,559.55	
990-9791-7339-	- - -0-7001 Beg Fund Bal,MCEC Dual En								
		BR26-00005	Budget Update	10/21/25		136,852.00			
		GJ26-00008	Beg Bal Update	10/21/25				136,852.33	136,852.33
		Account Total		11/30/25	.00	136,852.00	.00	136,852.33	
990-9791-7339-	- -510- -0-7050 Beg Fund Bal,MCEC Dual En								
		BR26-00005	Budget Update	10/21/25		89,327.00			
		GJ26-00008	Beg Bal Update	10/21/25				89,327.00	89,327.00
		Account Total		11/30/25	.00	89,327.00	.00	89,327.00	
990-9791-7339-	- -511- -0-7050 Beg Fund Bal,MCEC Dual En								
		BR26-00005	Budget Update	10/21/25		89,327.00			
		GJ26-00008	Beg Bal Update	10/21/25				89,327.00	89,327.00
		Account Total		11/30/25	.00	89,327.00	.00	89,327.00	
990-9791-7339-	- -512- -0-7050 Beg Fund Bal,MCEC Dual En								
		BR26-00005	Budget Update	10/21/25		89,327.00			
		GJ26-00008	Beg Bal Update	10/21/25				89,327.00	89,327.00
		Account Total		11/30/25	.00	89,327.00	.00	89,327.00	
990-9791-9010-	- - -0- Beg Fund Bal,Other Res Lo								
		BT26-00002	Budget Update	10/20/25		1,491.00			
		BT26-00003	Budget Update	10/21/25		77,937.00-			
		GJ26-00008	Beg Bal Update	10/21/25			77,937.08		77,937.08-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

= N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)

ERP for California

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Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
Account Total				11/30/25	.00	76,446.00-	77,937.08	.00	
990-9791-9010- - - -0-0000 Beg Fund Bal,Other Res Lo									
	BR26-00005		Budget Update	10/21/25		77,046.00			
	GJ26-00008		Beg Bal Update	10/21/25				77,046.76	77,046.76
	BR26-00009		Budget Update	10/30/25		492.00-			77,046.76
	GJ26-00009		Beginning Balance Update 9010	10/30/25			492.37		76,554.39
Account Total				11/30/25	.00	76,554.00	492.37	77,046.76	
990-9791-9010- - - -0-9930 Beg Fund Bal,Other Res Lo									
	BR26-00005		Budget Update	10/21/25		890.00			
	GJ26-00008		Beg Bal Update	10/21/25				890.32	890.32
	BR26-00009		Budget Update	10/30/25		492.00			890.32
	GJ26-00009		Beginning Balance Update 9010	10/30/25				492.37	1,382.69
Account Total				11/30/25	.00	1,382.00	.00	1,382.69	
Total for Starting Balance Accounts					.00	301,212.00	613,822.33	613,822.33	.00

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
110-8590-6391- - - -0- Other State Rev,Adult Ed								
	CT26-00126		APP-18764C-26 FY25-26 ADULT	09/03/25			6,585.00	6,585.00-
	CT26-00210		APP-19532E-26 FY25-26 ADULT	10/01/25			3,293.00	9,878.00-
	BR26-00002		Budget Update	10/20/25		9,878.00		
	BR26-00012		1st Interim Budget Revision,BR26	10/31/25		29,634.00		29,634.00
	CT26-00344		APP-20439H-26 FY25-26 ADULT	11/05/25			3,293.00	26,341.00
Account Total				11/30/25	.00	39,512.00	13,171.00	
110-8660-6391- - - -0- Interest,Adult Ed Block,								
	CT26-00401		INT-Q1/26 Net Interest for Fund 7	10/01/25			3,282.49	3,282.49-
	BR26-00002		Budget Update	10/20/25		2,167.00		1,115.49-
	GJ26-00005		Prior Year 4th Qtr Interest	10/20/25			2,166.76	3,282.25-
Account Total				11/30/25	.00	2,167.00	5,449.25	
110-8662-6391- - - -0- Net Inc/Dec,Adult Ed Bloc								
	BR26-00002		Budget Update	10/20/25		2,129.00		2,129.00
110-8699-6391- - - -0- Other Local Rev,Adult Ed								
INV26-00006	AR26-00016		2025-2026 MOU Adult Ed Student	10/23/25			15,000.00	15,000.00-
	BR26-00011		Budget Update	10/31/25		15,000.00		
	BR26-00012		1st Interim Budget Revision,BR26	10/31/25		30,000.00		30,000.00
Account Total				11/30/25	.00	45,000.00	15,000.00	

990-8290-5610- - - -0-0000 Other Fed Rev,WIOA,Unrest

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

= N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)

ERP for California

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Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
990-8290-5610- - - -0-0000	Other Fed Rev,WIOA,Unrest							
		AR26-00009	WIOA GRANT REIMBURSEMENT	09/03/25			40,281.25	40,281.25-
		BR26-00004	Budget Update	10/21/25		122,841.00		82,559.75
		GJ26-00006	Clear Prior Year AR	10/21/25			40,281.25-	122,841.00
		Account Total		11/30/25	.00	122,841.00	.00	
990-8587-6387-3800-9200-000-90-0-0000	Pass Thru Rev,CTEIG,Unres							
		GJ26-00002	Reclass Revenue CTEIG	09/09/25			2,361,453.00	2,361,453.00-
990-8590-6387-3800-9200-000-90-0-0000	Other State Rev,CTEIG,Unr							
		GJ26-00002	Reclass Revenue CTEIG	09/09/25			124,287.00	124,287.00-
990-8590-6388- - - -0-1105	Other State Rev,Workforce							
		AR26-00024	STRONG WORKFORCE FUNDS	11/10/25			291,773.00	291,773.00-
		GJ26-00013	Clear Prior Year AR	11/24/25			291,773.00-	
		Account Total		11/30/25	.00	.00	.00	
990-8590-6388- - - -0-1106	Other State Rev,Workforce							
		BR26-00003	Budget Update	10/21/25		332,626.00		332,626.00
		GJ26-00007	Clear Deferred Revenue	10/21/25			332,626.72	.72-
		Account Total		11/30/25	.00	332,626.00	332,626.72	
990-8590-6388- - - -0-1199	Other State Rev,Workforce							
		BR26-00003	Budget Update	10/21/25		197,684.00		197,684.00
		GJ26-00007	Clear Deferred Revenue	10/21/25			197,684.08	.08-
		BR26-00010	Budget Update	10/31/25		1,506.00-		1,506.08-
		BR26-00013	1st Interim Budget Revision,BR26	10/31/25		154,178.00-		155,684.08-
		GJ26-00010	Setup AP Rs6388 cc1199	10/31/25			1,505.93-	154,178.15-
		GJ26-00012	Correct Coding 8590>8599	10/31/25			196,178.15-	42,000.00
		Account Total		11/30/25	.00	42,000.00	.00	
990-8590-7690-6000-1000-000-90-0-0000	Other State Rev,STRS Stat							
		BR26-00006	Budget Update	10/22/25		37,395.00-		37,395.00-
990-8599-6388- - - -0-1199	State Rev PY,Workforce,SW							
		BR26-00013	1st Interim Budget Revision,BR26	10/31/25		196,178.00		196,178.00
		GJ26-00012	Correct Coding 8590>8599	10/31/25			196,178.15	.15-
		Account Total		11/30/25	.00	196,178.00	196,178.15	
990-8660-0000-6000-2700-000-90-0-0000	Interest,Unrestricted,Unr							
		CT26-00401	INT-Q1/26 Net Interest for Fund 7	10/01/25			37,340.70	37,340.70-
		GJ26-00005	Prior Year 4th Qtr Interest	10/20/25			31,548.87	68,889.57-
		Account Total		11/30/25	.00	.00	68,889.57	

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
990-8662-0000-	- - -0-		Net Inc/Dec,Unrestricted,					
		BR26-00007	Budget Update	10/22/25		60,679.00		60,679.00
990-8699-0000-6000-1000-000-90-0-0000			Other Local Rev,Unrestric					
		AR26-00007	EMR TEXTBOOKS POT23-00113	09/03/25			608.15	608.15-
		AR26-00008	EMR TEXTBOOKS POT23-00113	09/03/25			2,432.29	3,040.44-
		AR26-00010	EMR TEXTBOOKS PO23-00113	09/11/25			608.15	3,648.59-
		CT26-00202	AP-09/30/25S-STALE DATED WA	09/30/25			43.23	3,691.82-
T25-00049	Atkinson Andelson Loya	EX26-00172	Reversal of EX26-00055	10/06/25			178.50	3,870.32-
	Atkinson Andelson Loya	EX26-00178	reisue lost check	10/08/25			178.62-	3,691.70-
		BR26-00007	Budget Update	10/22/25		3,691.00		.70-
		AR26-00021	DHS SPORTS MED SWEATSHIR	11/10/25			1,305.00	1,305.70-
		AR26-00022	CORRECTION TO AR26-0000017	11/10/25			1,305.00-	.70-
		AR26-00023	DHS SPORTS MED SWEATSHIR	11/10/25			1,035.00	1,035.70-
		BR26-00014	Budget Update	11/24/25		1,036.00		.30
		Account Total		11/30/25	.00	4,727.00	4,726.70	
990-8699-0000-6000-2700-000-90-0-0000			Other Local Rev,Unrestric					
		AR26-00019	US BANK CARD REWARDS Q2 2	10/23/25			225.60	225.60-
		BR26-00013	1st Interim Budget Revision,BR26	10/31/25		226.00		.40
		Account Total		11/30/25	.00	226.00	225.60	
990-8699-9010-3800-1000-000-90-0-1455			Other Local Rev,Other Res					
		BR26-00008	Budget Update CTWI	10/24/25		311,921.00		311,921.00
990-8699-9010-6000-1000-501-90-0-9930			Other Local Rev,Other Res					
		AR26-00020	MIDDLE COLLEGE MERCHANDI	10/23/25			505.00	505.00-
		BR26-00009	Budget Update	10/30/25		505.00		
		Account Total		11/30/25	.00	505.00	505.00	
990-8781-0000-6000-2700-000-90-0-0000			Trans fr Dist,Unrestricte					
INV26-00008		AR26-00018	2025-2026 1 Qtr - Apportionment	10/23/25			399,397.57	399,397.57-
			Total for Revenue Accounts		.00	1,123,116.00	3,521,909.56	2,398,793.56-

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
110-5825-6371-4630-1000-000-90-0-0000			Consultants,Unrest.,Adult						
T26-00023	Schlick, Madison	EN26-00128	M SchlickTech Coordinator 25-26	09/09/25			4,525.71-		4,525.71
T26-00043	Mckinney, Mildred	EN26-00129	CalWorks Metrix Instructor 25-26	09/09/25			1,789.20-		6,314.91
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali	09/09/25			1,407.71-		7,722.62
T26-00023	Schlick, Madison	EX26-00115	M SchlickTech Coordinator 25-26	09/09/25				4,525.71	3,196.91
T26-00043	Mckinney, Mildred	EX26-00116	CalWorks Metrix Instructor 25-26	09/09/25				1,789.20	1,407.71

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
110-5825-6371-4630-1000-000-90-0-0000 Consultants,Unrest.,Adult (continued)									
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali	09/25/25			1,646.32-		3,054.03
T26-00023	Schlick, Madison	EN26-00190	M SchlickTech Coordinator 25-26	10/08/25			4,247.56-		7,301.59
T26-00043	Mckinney, Mildred	EN26-00191	CalWorks Metrix Instructor 25-26	10/08/25			2,087.40-		9,388.99
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali	10/08/25			1,771.35-		11,160.34
T26-00023	Schlick, Madison	EX26-00184	M SchlickTech Coordinator 25-26	10/08/25				4,247.56	6,912.78
T26-00043	Mckinney, Mildred	EX26-00185	CalWorks Metrix Instructor 25-26	10/08/25				2,087.40	4,825.38
T26-00023	Schlick, Madison	EN26-00201	M SchlickTech Coordinator 25-26	10/13/25			4,681.57-		9,506.95
T26-00023	Schlick, Madison	EX26-00198	M SchlickTech Coordinator 25-26	10/13/25				4,681.57	4,825.38
		BR26-00002	Budget Update	10/20/25		38,425.00-			33,599.62-
T26-00023	Schlick, Madison	EN26-00215	M SchlickTech Coordinator 25-26	10/23/25			4,775.27-		28,824.35-
T26-00023	Schlick, Madison	EX26-00213	M SchlickTech Coordinator 25-26	10/23/25				4,775.27	33,599.62-
T26-00043	Mckinney, Mildred	EN26-00250	CalWorks Metrix Instructor 25-26	11/06/25			1,938.30-		31,661.32-
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali	11/06/25			1,748.11-		29,913.21-
T26-00043	Mckinney, Mildred	EX26-00240	CalWorks Metrix Instructor 25-26	11/06/25				1,938.30	31,851.51-
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali	11/12/25			1,988.16-		29,863.35-
T26-00023	Schlick, Madison	EN26-00269	M SchlickTech Coordinator 25-26	11/18/25			6,079.99-		23,783.36-
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali	11/18/25			906.88-		22,876.48-
T26-00023	Schlick, Madison	EX26-00269	M SchlickTech Coordinator 25-26	11/18/25				6,079.99	28,956.47-
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali	11/21/25			2,569.35-		26,387.12-
T26-00050	Suter, Meredith	EX26-00279	M Suter Student Success Speciali	11/21/25				2,422.50	28,809.62-
Account Total				11/30/25	.00	38,425.00-	42,162.88-	32,547.50	
110-5825-6391-4630-1000-000-90-0-0000 Consultants,Unrest.,Adult									
T26-00047	Castaneda, Adrian Marti	EN26-00136	Adult Ed Student Services Advisor	09/09/25			3,180.00-		3,180.00
T26-00047	Castaneda, Adrian Marti	EX26-00125	Adult Ed Student Services Advisor	09/09/25				3,180.00	
T26-00047	Castaneda, Adrian Marti	EN26-00159	Adult Ed Student Services Advisor	09/19/25			3,540.00-		3,540.00
T26-00047	Castaneda, Adrian Marti	EX26-00152	Adult Ed Student Services Advisor	09/19/25				3,540.00	
T26-00047	Castaneda, Adrian Marti	EN26-00180	Adult Ed Student Services Advisor	10/01/25			3,120.00-		3,120.00
T26-00047	Castaneda, Adrian Marti	EX26-00170	Adult Ed Student Services Advisor	10/01/25				3,120.00	
T26-00047	Castaneda, Adrian Marti	EN26-00205	Adult Ed Student Services Advisor	10/13/25			4,200.00-		4,200.00
T26-00047	Castaneda, Adrian Marti	EX26-00202	Adult Ed Student Services Advisor	10/13/25				4,200.00	
		BR26-00002	Budget Update	10/20/25		25,849.00			25,849.00
T26-00047	Castaneda, Adrian Marti	EN26-00238	Adult Ed Student Services Advisor	10/28/25			4,200.00-		30,049.00
T26-00047	Castaneda, Adrian Marti	EX26-00229	Adult Ed Student Services Advisor	10/28/25				4,200.00	25,849.00
		BR26-00011	Budget Update	10/31/25		15,000.00			40,849.00
		BR26-00012	1st Interim Budget Revision,BR26-	10/31/25		59,634.00			100,483.00
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								ERP for California

Activity for Dates 09/01/2025 to 11/30/2025

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
110-5825-6391-4630-1000-000-90-0-0000 Consultants,Unrest.,Adult (continued)									
T26-00047	Castaneda, Adrian Marti	EN26-00262	Adult Ed Student Services Advisor	11/12/25			4,200.00-		104,683.00
T26-00047	Castaneda, Adrian Marti	EX26-00256	Adult Ed Student Services Advisor	11/12/25				4,200.00	100,483.00
			Account Total	11/30/25	.00	100,483.00	22,440.00-	22,440.00	
110-5830-6371-4630-1000-000-90-0-0000 Contr.Services,Unrest.,Ad									
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			2,635.00-		2,635.00
T26-00050	Suter, Meredith	EX26-00117	M Suter Student Success Speciali:	09/09/25				2,528.75	106.25
T26-00049	Zoe T. Zannis	EX26-00129	Z Zannis Student Success Special	09/09/25				2,635.00	2,528.75-
T26-00049	Zoe T. Zannis	EN26-00167	Z Zannis Student Success Special	09/25/25			3,102.50-		573.75
T26-00050	Suter, Meredith	EX26-00157	M Suter Student Success Speciali:	09/25/25				2,762.50	2,188.75-
T26-00049	Zoe T. Zannis	EX26-00160	Z Zannis Student Success Special	09/25/25				3,102.50	5,291.25-
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			3,988.36-		1,302.89-
T26-00050	Suter, Meredith	EX26-00187	M Suter Student Success Speciali:	10/08/25				2,847.50	4,150.39-
T26-00049	Zoe T. Zannis	EX26-00193	Z Zannis Student Success Special	10/08/25				1,013.36	5,163.75-
T26-00049	Zoe T. Zannis	EX26-00194	Z Zannis Student Success Special	10/08/25				2,975.00	8,138.75-
		BR26-00002	Budget Update	10/20/25		55,187.00			47,048.25
T26-00049	Zoe T. Zannis	EN26-00219	Z Zannis Student Success Special	10/23/25			3,230.00-		50,278.25
T26-00049	Zoe T. Zannis	EX26-00219	Z Zannis Student Success Special	10/23/25				3,230.00	47,048.25
T26-00050	Suter, Meredith	EX26-00242	M Suter Student Success Speciali:	11/06/25				2,720.00	44,328.25
T26-00049	Zoe T. Zannis	EN26-00263	Z Zannis Student Success Special	11/12/25			2,337.50-		46,665.75
T26-00050	Suter, Meredith	EX26-00253	M Suter Student Success Speciali:	11/12/25				3,102.50	43,563.25
T26-00049	Zoe T. Zannis	EX26-00258	Z Zannis Student Success Special	11/12/25				2,337.50	41,225.75
T26-00049	Zoe T. Zannis	EN26-00276	Z Zannis Student Success Special	11/18/25			2,167.50-		43,393.25
T26-00049	Zoe T. Zannis	EX26-00277	Z Zannis Student Success Special	11/18/25				2,167.50	41,225.75
			Account Total	11/30/25	.00	55,187.00	17,460.86-	31,422.11	
990-1110-0000-6000-1000-000-90-0-0000 Tchr Sal 11 Pay,Unrest.,R									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				150,163.53	150,163.53-
		BR26-00007	Budget Update	10/22/25		49,789.00			100,374.53-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				150,138.53	250,513.06-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				150,138.53	400,651.59-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			1,050,969.71		1,451,621.30-
			Account Total	11/30/25	.00	49,789.00	1,050,969.71	450,440.59	
990-1110-0000-6000-4000-501-90-0-9930 Tchr Sal 11 Pay,Middle Co									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				28,941.39	28,941.39-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				28,941.39	57,882.78-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				28,941.39	86,824.17-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			202,589.73		289,413.90-
			Account Total	11/30/25	.00	.00	202,589.73	86,824.17	

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Activity for Dates 09/01/2025 to 11/30/2025									Fiscal Year 2025/26
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-1110-7339-6000-1000-501-90-0-7001 Tchr Sal 11 Pay,MCEC 24-2									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				3,581.26	3,581.26-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				3,581.26	7,162.52-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				3,581.26	10,743.78-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			25,068.82		35,812.60-
		Account Total		11/30/25	.00	.00	25,068.82	10,743.78	
990-1110-9010-3800-1000-000-90-0-1455 Tchr Sal 11 Pay,CTWI,Voc.									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				3,567.42	3,567.42-
		BR26-00008	Budget Update CTWI	10/24/25		80,629.00			77,061.58
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				3,567.42	73,494.16
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				3,567.42	69,926.74
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			24,971.94		44,954.80
		Account Total		11/30/25	.00	80,629.00	24,971.94	10,702.26	
990-1120-0000-6000-1000-000-90-0-0000 Tchr Stipend,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				2,000.00	2,000.00-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		1.00-			2,001.00-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				2,000.00	4,001.00-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				2,000.00	6,001.00-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			14,000.00		20,001.00-
		Account Total		11/30/25	.00	1.00-	14,000.00	6,000.00	
990-1128-0000-6000-1000-000-90-0-0000 Tchr Hourly,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				1,665.00	1,665.00-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				585.00	2,250.00-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				1,057.50	3,307.50-
		Account Total		11/30/25	.00	.00	.00	3,307.50	
990-1128-6388-6000-1000-000-90-0-1106 Tchr Hourly,SWG6,ROCP									
		BR26-00003	Budget Update	10/21/25		600.00			600.00
990-1128-9010-3800-1000-000-90-0-1455 Tchr Hourly,CTWI,Voc. Ed									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				787.50	787.50-
		BR26-00008	Budget Update CTWI	10/24/25		1,371.00			583.50
		Account Total		11/30/25	.00	1,371.00	.00	787.50	
990-1312-0000-6000-2100-000-90-0-0000 Supv Admin Sal,Unrest.,RO									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				28,739.43	28,739.43-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				28,739.43	57,478.86-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				28,739.43	86,218.29-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			201,176.01		287,394.30-
		Account Total		11/30/25	.00	.00	201,176.01	86,218.29	
990-1312-0000-6000-7100-000-90-0-0000 Supv Admin Sal,Unrest.,RO									

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Activity for Dates 09/01/2025 to 11/30/2025

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-1312-0000-6000-7100-000-90-0-0000	Supv Admin Sal,Unrest.,RO								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				19,967.69	19,967.69-
		BR26-00007	Budget Update	10/22/25		9,599.00			10,368.69-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		1.00			10,367.69-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				19,967.69	30,335.38-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				19,967.69	50,303.07-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			139,773.83		190,076.90-
		Account Total		11/30/25	.00	9,600.00	139,773.83	59,903.07	
990-1928-7339-6000-2700-501-90-0-7001	Other Cert Hr,MCEC 24-25,								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				855.00	855.00-
		BR26-00005	Budget Update	10/21/25		855.00			
		Account Total		11/30/25	.00	855.00	.00	855.00	
990-2210-0000-6000-3110-101-90-0-2200	Class Supp Sal,Career Cen								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				5,809.38	5,809.38-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				5,809.38	11,618.76-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				5,809.38	17,428.14-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			40,665.66		58,093.80-
		Account Total		11/30/25	.00	.00	40,665.66	17,428.14	
990-2210-0000-6000-3110-102-90-0-2200	Class Supp Sal,Career Cen								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				5,494.76	5,494.76-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				5,494.76	10,989.52-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				5,494.76	16,484.28-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			38,463.32		54,947.60-
		Account Total		11/30/25	.00	.00	38,463.32	16,484.28	
990-2210-0000-6000-3110-201-90-0-2200	Class Supp Sal,Career Cen								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				6,067.03	6,067.03-
INV26-00005		AR26-00015	2025-2026 Qtr 1 - GHS D. Watson	10/23/25				8,576.95-	2,509.92
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				6,067.03	3,557.11-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				6,067.03	9,624.14-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			42,469.21		52,093.35-
		Account Total		11/30/25	.00	.00	42,469.21	9,624.14	
990-2210-0000-6000-3110-202-90-0-2200	Class Supp Sal,Career Cen								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				6,017.03	6,017.03-
INV26-00007		AR26-00017	2025-2026 Livermore HS - P. Cat	10/23/25				8,091.55-	2,074.52
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				6,017.03	3,942.51-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				6,017.03	9,959.54-
		PR26-00015	Salary Encumbrance between 11/:	11/25/25			42,119.21		52,078.75-
		Account Total		11/30/25	.00	.00	42,119.21	9,959.54	

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-2210-0000-6000-3110-301-90-0-2200 Class Supp Sal,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				2,904.70	2,904.70-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				2,904.70	5,809.40-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				2,904.70	8,714.10-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			20,332.90		29,047.00-
		Account Total		11/30/25	.00	.00	20,332.90	8,714.10	
990-2210-0000-6000-3110-302-90-0-2200 Class Supp Sal,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				2,904.70	2,904.70-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				2,904.70	5,809.40-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				2,904.70	8,714.10-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			20,332.90		29,047.00-
		Account Total		11/30/25	.00	.00	20,332.90	8,714.10	
990-2225-0000-6000-3110-201-90-0-2200 Class Suppt OT,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				378.35	378.35-
		BR26-00007	Budget Update	10/22/25		378.00			.35-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		622.00			621.65
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				351.33	270.32
		Account Total		11/30/25	.00	1,000.00	.00	729.68	
990-2225-0000-6000-3110-202-90-0-2200 Class Suppt OT,Career Cen									
		BR26-00014	Budget Update	11/24/25		496.00			496.00
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				495.47	.53
		Account Total		11/30/25	.00	496.00	.00	495.47	
990-2228-0000-6000-3110-201-90-0-2200 Class Suppt Hr,Career Cen									
		BR26-00007	Budget Update	10/22/25		378.00-			378.00-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		622.00-			1,000.00-
		Account Total		11/30/25	.00	1,000.00-	.00	.00	
990-2228-0000-6000-3110-202-90-0-2200 Class Suppt Hr,Career Cen									
		BR26-00014	Budget Update	11/24/25		496.00-			496.00-
990-2310-0000-6000-2700-000-90-0-0000 Supv Admin Sal,Unrest.,RO									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				9,307.84	9,307.84-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				9,307.84	18,615.68-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				9,307.84	27,923.52-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			65,154.88		93,078.40-
		Account Total		11/30/25	.00	.00	65,154.88	27,923.52	
990-2410-0000-6000-2700-000-90-0-0000 Clerical Sal,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				12,503.79	12,503.79-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				12,503.79	25,007.58-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				12,503.79	37,511.37-

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990-2410-0000-6000-2700-000-90-0-0000	Clerical Sal,Unrest.,ROCP (continued)								
		PR26-00015	Salary Encumbrance between 11/	11/25/25			87,526.53		125,037.90-
			Account Total	11/30/25	.00	.00	87,526.53	37,511.37	
990-2425-0000-6000-2700-000-90-0-0000	Clerical OT,Unrest.,ROCP								
		BR26-00007	Budget Update	10/22/25		39.00			39.00
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		1.00			40.00
			Account Total	11/30/25	.00	40.00	.00	.00	
990-2428-0000-6000-2700-000-90-0-0000	Clerical Hr,Unrest.,ROCP								
		BR26-00007	Budget Update	10/22/25		200.00			200.00
990-2428-0000-6000-4000-501-90-0-9930	Clerical Hr,Middle Colleg								
		PR26-00007	09/30/25 Regular Payroll (Earning:	09/30/25				1,089.00	1,089.00-
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				1,089.00	2,178.00-
		PR26-00013	11/25/25 Regular Payroll (Earning:	11/25/25				990.00	3,168.00-
			Account Total	11/30/25	.00	.00	.00	3,168.00	
990-2920-0000-6000-2700-000-90-0-0000	Othr Class Stip,Unrest.,R								
		PR26-00010	10/31/25 Regular Payroll (Earning:	10/31/25				750.00	750.00-
990-3101-0000-6000-1000-000-90-0-0000	STRS Cert,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				26,239.14	26,239.14-
		BR26-00007	Budget Update	10/22/25		1,241.00			24,998.14-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		7,409.00			17,589.14-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				26,152.72	43,741.86-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				26,242.97	69,984.83-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			182,286.86		252,271.69-
			Account Total	11/30/25	.00	8,650.00	182,286.86	78,634.83	
990-3101-0000-6000-2100-000-90-0-0000	STRS Cert,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				5,164.53	5,164.53-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				5,164.53	10,329.06-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				5,164.53	15,493.59-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			36,151.71		51,645.30-
			Account Total	11/30/25	.00	.00	36,151.71	15,493.59	
990-3101-0000-6000-4000-501-90-0-9930	STRS Cert,Middle College,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				5,215.27	5,215.27-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				5,215.27	10,430.54-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				5,215.27	15,645.81-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			36,506.89		52,152.70-
			Account Total	11/30/25	.00	.00	36,506.89	15,645.81	
990-3101-0000-6000-7100-000-90-0-0000	STRS Cert,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				3,686.50	3,686.50-

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990-3101-0000-6000-7100-000-90-0-0000	STRS Cert,Unrest.,ROCP (continued)								
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				3,686.50	7,373.00-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				3,686.50	11,059.50-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			25,805.50		36,865.00-
		Account Total		11/30/25	.00	.00	25,805.50	11,059.50	
990-3101-6388-6000-1000-000-90-0-1106	STRS Cert,SWG6,ROCP								
		BR26-00003	Budget Update	10/21/25		115.00			115.00
990-3101-7339-6000-1000-501-90-0-7001	STRS Cert,MCEC 24-25,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				684.02	684.02-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				684.02	1,368.04-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				684.02	2,052.06-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			4,788.14		6,840.20-
		Account Total		11/30/25	.00	.00	4,788.14	2,052.06	
990-3101-7339-6000-2700-501-90-0-7001	STRS Cert,MCEC 24-25,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				163.32	163.32-
		BR26-00005	Budget Update	10/21/25		164.00			.68
		Account Total		11/30/25	.00	164.00	.00	163.32	
990-3101-7690-6000-1000-000-90-0-0000	STRS Cert,Unrest.,ROCP								
		BR26-00006	Budget Update	10/22/25		37,395.00-			37,395.00-
990-3101-9010-3800-1000-000-90-0-1455	STRS Cert,CTWI,Voc. Ed								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				779.70	779.70-
		BR26-00008	Budget Update CTWI	10/24/25		15,662.00			14,882.30
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		573.00-			14,309.30
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				629.29	13,680.01
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				629.29	13,050.72
		PR26-00015	Salary Encumbrance between 11/	11/25/25			4,405.03		8,645.69
		Account Total		11/30/25	.00	15,089.00	4,405.03	2,038.28	
990-3201-0000-6000-1000-000-90-0-0000	PERS Cert,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1,778.80	1,778.80-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1,778.80	3,557.60-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1,778.80	5,336.40-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			12,451.60		17,788.00-
		Account Total		11/30/25	.00	.00	12,451.60	5,336.40	
990-3202-0000-6000-2700-000-90-0-0000	PERS Class,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				5,438.85	5,438.85-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		64.00			5,374.85-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				5,639.93	11,014.78-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				5,438.85	16,453.63-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3202-0000-6000-2700-000-90-0-0000	PERS Class,Unrest.,ROCP (continued)								
		PR26-00015	Salary Encumbrance between 11/	11/25/25			38,071.95		54,525.58-
			Account Total	11/30/25	.00	64.00	38,071.95	16,517.63	
990-3202-0000-6000-3110-101-90-0-2200	PERS Class,Career Center,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1,411.26	1,411.26-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1,411.26	2,822.52-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1,411.26	4,233.78-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			9,878.82		14,112.60-
			Account Total	11/30/25	.00	.00	9,878.82	4,233.78	
990-3202-0000-6000-3110-102-90-0-2200	PERS Class,Career Center,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1,326.91	1,326.91-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1,326.91	2,653.82-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1,326.91	3,980.73-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			9,288.37		13,269.10-
			Account Total	11/30/25	.00	.00	9,288.37	3,980.73	
990-3202-0000-6000-3110-201-90-0-2200	PERS Class,Career Center,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1,480.33	1,480.33-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1,480.33	2,960.66-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1,480.33	4,440.99-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			10,362.31		14,803.30-
			Account Total	11/30/25	.00	.00	10,362.31	4,440.99	
990-3202-0000-6000-3110-202-90-0-2200	PERS Class,Career Center,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1,466.93	1,466.93-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1,466.93	2,933.86-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1,466.93	4,400.79-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			10,268.51		14,669.30-
			Account Total	11/30/25	.00	.00	10,268.51	4,400.79	
990-3202-0000-6000-3110-301-90-0-2200	PERS Class,Career Center,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				705.63	705.63-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				705.63	1,411.26-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				705.63	2,116.89-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			4,939.41		7,056.30-
			Account Total	11/30/25	.00	.00	4,939.41	2,116.89	
990-3202-0000-6000-3110-302-90-0-2200	PERS Class,Career Center,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				705.63	705.63-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				705.63	1,411.26-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				705.63	2,116.89-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			4,939.41		7,056.30-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/25	.00	.00	4,939.41	2,116.89	
990-3311-0000-6000-1000-000-90-0-0000 OASDI Cert,Unrest.,ROCP									
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				476.38	476.38-
	BR26-00007		Budget Update	10/22/25		65.00			411.38-
	BR26-00013		1st Interim Budget Revision,BR26-	10/31/25		65.00-			476.38-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				435.92	912.30-
	BR26-00014		Budget Update	11/24/25		65.00			847.30-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				435.92	1,283.22-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			3,051.44		4,334.66-
Account Total				11/30/25	.00	65.00	3,051.44	1,348.22	
990-3312-0000-6000-2700-000-90-0-0000 OASDI Class,Unrest.,ROCP									
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				1,339.71	1,339.71-
	BR26-00013		1st Interim Budget Revision,BR26-	10/31/25		14.00			1,325.71-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				1,386.21	2,711.92-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				1,339.71	4,051.63-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			9,377.97		13,429.60-
Account Total				11/30/25	.00	14.00	9,377.97	4,065.63	
990-3312-0000-6000-3110-101-90-0-2200 OASDI Class,Career Center									
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				355.69	355.69-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				355.69	711.38-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				355.69	1,067.07-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			2,489.83		3,556.90-
Account Total				11/30/25	.00	.00	2,489.83	1,067.07	
990-3312-0000-6000-3110-102-90-0-2200 OASDI Class,Career Center									
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				340.68	340.68-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				340.68	681.36-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				340.68	1,022.04-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			2,384.76		3,406.80-
Account Total				11/30/25	.00	.00	2,384.76	1,022.04	
990-3312-0000-6000-3110-201-90-0-2200 OASDI Class,Career Center									
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				395.12	395.12-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				393.44	788.56-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				371.66	1,160.22-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			2,601.66		3,761.88-
Account Total				11/30/25	.00	.00	2,601.66	1,160.22	
990-3312-0000-6000-3110-202-90-0-2200 OASDI Class,Career Center									
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				368.56	368.56-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				368.56	737.12-

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Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3312-0000-6000-3110-202-90-0-2200	OASDI Class,Career Center (continued)								
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				399.28	1,136.40-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			2,579.96		3,716.36-
		Account Total		11/30/25	.00	.00	2,579.96	1,136.40	
990-3312-0000-6000-3110-301-90-0-2200	OASDI Class,Career Center								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				167.68	167.68-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				167.68	335.36-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				167.68	503.04-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			1,173.76		1,676.80-
		Account Total		11/30/25	.00	.00	1,173.76	503.04	
990-3312-0000-6000-3110-302-90-0-2200	OASDI Class,Career Center								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				176.57	176.57-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				176.57	353.14-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				176.57	529.71-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			1,235.99		1,765.70-
		Account Total		11/30/25	.00	.00	1,235.99	529.71	
990-3312-0000-6000-4000-501-90-0-9930	OASDI Class,Middle Colleg								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				67.52	67.52-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				67.52	135.04-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				61.38	196.42-
		Account Total		11/30/25	.00	.00	.00	196.42	
990-3321-0000-6000-1000-000-90-0-0000	Medicare Cert,Unrest.,ROC								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				2,199.81	2,199.81-
		BR26-00007	Budget Update	10/22/25		154.00			2,045.81-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		548.00			1,497.81-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				2,180.49	3,678.30-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				2,187.35	5,865.65-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			15,204.07		21,069.72-
		Account Total		11/30/25	.00	702.00	15,204.07	6,567.65	
990-3321-0000-6000-2100-000-90-0-0000	Medicare Cert,Unrest.,ROC								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				408.97	408.97-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				408.97	817.94-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				408.97	1,226.91-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			2,862.79		4,089.70-
		Account Total		11/30/25	.00	.00	2,862.79	1,226.91	
990-3321-0000-6000-4000-501-90-0-9930	Medicare Cert,Middle Coll								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				404.10	404.10-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		58.00-			462.10-

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Activity for Dates 09/01/2025 to 11/30/2025									Fiscal Year 2025/26
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3321-0000-6000-4000-501-90-0-9930	Medicare Cert,Middle Coll (continued)								
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				404.10	866.20-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				404.10	1,270.30-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			2,828.70		4,099.00-
	Account Total	11/30/25			.00	58.00-	2,828.70	1,212.30	
990-3321-0000-6000-7100-000-90-0-0000	Medicare Cert,Unrest.,ROC								
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				285.89	285.89-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				285.89	571.78-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				285.89	857.67-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			2,001.23		2,858.90-
	Account Total	11/30/25			.00	.00	2,001.23	857.67	
990-3321-6388-6000-1000-000-90-0-1106	Medicare Cert,SWG6,ROCP								
	BR26-00003	10/21/25	Budget Update	10/21/25		9.00			9.00
990-3321-7339-6000-1000-501-90-0-7001	Medicare Cert,MCEC 24-25,								
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				49.24	49.24-
	BR26-00013	10/31/25	1st Interim Budget Revision,BR26-	10/31/25		11.00-			60.24-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				49.24	109.48-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				49.24	158.72-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			344.68		503.40-
	Account Total	11/30/25			.00	11.00-	344.68	147.72	
990-3321-7339-6000-2700-501-90-0-7001	Medicare Cert,MCEC 24-25,								
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				12.40	12.40-
	BR26-00005	10/21/25	Budget Update	10/21/25		13.00			.60
	Account Total	11/30/25			.00	13.00	.00	12.40	
990-3321-9010-3800-1000-000-90-0-1455	Medicare Cert,CTWI,Voc. E								
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				63.15	63.15-
	BR26-00008	10/24/25	Budget Update CTWI	10/24/25		1,189.00			1,125.85
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				51.73	1,074.12
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				51.73	1,022.39
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			362.11		660.28
	Account Total	11/30/25			.00	1,189.00	362.11	166.61	
990-3322-0000-6000-2700-000-90-0-0000	Medicare Class,Unrest.,RO								
	PR26-00007	09/30/25	Regular Payroll (Contrib	09/30/25				313.32	313.32-
	BR26-00013	10/31/25	1st Interim Budget Revision,BR26-	10/31/25		4.00			309.32-
	PR26-00010	10/31/25	Regular Payroll (Contrib	10/31/25				324.20	633.52-
	PR26-00013	11/25/25	Regular Payroll (Contrib	11/25/25				313.32	946.84-
	PR26-00015	11/25/25	Salary Encumbrance between 11/	11/25/25			2,193.24		3,140.08-
	Account Total	11/30/25			.00	4.00	2,193.24	950.84	
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								

Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3322-0000-6000-3110-101-90-0-2200 Medicare Class,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				83.19	83.19-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				83.19	166.38-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				83.19	249.57-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			582.33		831.90-
		Account Total		11/30/25	.00	.00	582.33	249.57	
990-3322-0000-6000-3110-102-90-0-2200 Medicare Class,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				79.67	79.67-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				79.67	159.34-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				79.67	239.01-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			557.69		796.70-
		Account Total		11/30/25	.00	.00	557.69	239.01	
990-3322-0000-6000-3110-201-90-0-2200 Medicare Class,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				92.41	92.41-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				92.01	184.42-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				86.92	271.34-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			608.44		879.78-
		Account Total		11/30/25	.00	.00	608.44	271.34	
990-3322-0000-6000-3110-202-90-0-2200 Medicare Class,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				86.20	86.20-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				86.20	172.40-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				93.38	265.78-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			603.40		869.18-
		Account Total		11/30/25	.00	.00	603.40	265.78	
990-3322-0000-6000-3110-301-90-0-2200 Medicare Class,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				39.22	39.22-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				39.22	78.44-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				39.22	117.66-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			274.54		392.20-
		Account Total		11/30/25	.00	.00	274.54	117.66	
990-3322-0000-6000-3110-302-90-0-2200 Medicare Class,Career Cen									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				41.30	41.30-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				41.30	82.60-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				41.30	123.90-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			289.10		413.00-
		Account Total		11/30/25	.00	.00	289.10	123.90	
990-3322-0000-6000-4000-501-90-0-9930 Medicare Class,Middle Col									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				15.79	15.79-

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Activity for Dates 09/01/2025 to 11/30/2025									Fiscal Year 2025/26
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3322-0000-6000-4000-501-90-0-9930 Medicare Class,Middle Col (continued)									
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				15.79	31.58-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				14.36	45.94-
			Account Total	11/30/25	.00	.00	.00	45.94	
990-3401-0000-6000-7100-000-90-0-0000 H&W Cert,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				156.22	156.22-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				156.22	312.44-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				156.22	468.66-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			1,093.54		1,562.20-
			Account Total	11/30/25	.00	.00	1,093.54	468.66	
990-3501-0000-6000-1000-000-90-0-0000 SUI Cert,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				76.85	76.85-
		BR26-00007	Budget Update	10/22/25		6.00			70.85-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		20.00			50.85-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				76.29	127.14-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				76.53	203.67-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			532.00		735.67-
			Account Total	11/30/25	.00	26.00	532.00	229.67	
990-3501-0000-6000-2100-000-90-0-0000 SUI Cert,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				14.30	14.30-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				14.30	28.60-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				14.30	42.90-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			100.10		143.00-
			Account Total	11/30/25	.00	.00	100.10	42.90	
990-3501-0000-6000-4000-501-90-0-9930 SUI Cert,Middle College,R									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				14.34	14.34-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				14.34	28.68-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				14.34	43.02-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			100.38		143.40-
			Account Total	11/30/25	.00	.00	100.38	43.02	
990-3501-0000-6000-7100-000-90-0-0000 SUI Cert,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				9.92	9.92-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				9.92	19.84-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				9.92	29.76-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			69.44		99.20-
			Account Total	11/30/25	.00	.00	69.44	29.76	
990-3501-6388-6000-1000-000-90-0-1106 SUI Cert,SWG6,ROCP									
		BR26-00003	Budget Update	10/21/25		1.00			1.00

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Activity for Dates 09/01/2025 to 11/30/2025

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3501-7339-6000-1000-501-90-0-7001	SUI Cert,MCEC 24-25,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1.78	1.78-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1.78	3.56-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1.78	5.34-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			12.46		17.80-
		Account Total		11/30/25	.00	.00	12.46	5.34	
990-3501-7339-6000-2700-501-90-0-7001	SUI Cert,MCEC 24-25,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				.43	.43-
		BR26-00005	Budget Update	10/21/25		1.00			.57
		Account Total		11/30/25	.00	1.00	.00	.43	
990-3501-9010-3800-1000-000-90-0-1455	SUI Cert,CTWI,Voc. Ed								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				2.17	2.17-
		BR26-00008	Budget Update CTWI	10/24/25		41.00			38.83
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1.78	37.05
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1.78	35.27
		PR26-00015	Salary Encumbrance between 11/	11/25/25			12.46		22.81
		Account Total		11/30/25	.00	41.00	12.46	5.73	
990-3502-0000-6000-2700-000-90-0-0000	SUI Class,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				10.90	10.90-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				11.27	22.17-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				10.90	33.07-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			76.30		109.37-
		Account Total		11/30/25	.00	.00	76.30	33.07	
990-3502-0000-6000-3110-101-90-0-2200	SUI Class,Career Center,R								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				2.90	2.90-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				2.90	5.80-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				2.90	8.70-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			20.30		29.00-
		Account Total		11/30/25	.00	.00	20.30	8.70	
990-3502-0000-6000-3110-102-90-0-2200	SUI Class,Career Center,R								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				2.75	2.75-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				2.75	5.50-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				2.75	8.25-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			19.25		27.50-
		Account Total		11/30/25	.00	.00	19.25	8.25	
990-3502-0000-6000-3110-201-90-0-2200	SUI Class,Career Center,R								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				3.22	3.22-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				3.21	6.43-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3502-0000-6000-3110-201-90-0-2200	SUI Class,Career Center,R (continued)								
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				3.03	9.46-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			21.21		30.67-
		Account Total		11/30/25	.00	.00	21.21	9.46	
990-3502-0000-6000-3110-202-90-0-2200	SUI Class,Career Center,R								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				3.01	3.01-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				3.01	6.02-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				3.26	9.28-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			21.07		30.35-
		Account Total		11/30/25	.00	.00	21.07	9.28	
990-3502-0000-6000-3110-301-90-0-2200	SUI Class,Career Center,R								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1.45	1.45-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1.45	2.90-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1.45	4.35-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			10.15		14.50-
		Account Total		11/30/25	.00	.00	10.15	4.35	
990-3502-0000-6000-3110-302-90-0-2200	SUI Class,Career Center,R								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				1.45	1.45-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				1.45	2.90-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				1.45	4.35-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			10.15		14.50-
		Account Total		11/30/25	.00	.00	10.15	4.35	
990-3502-0000-6000-4000-501-90-0-9930	SUI Class,Middle College,								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				.54	.54-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				.54	1.08-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				.50	1.58-
		Account Total		11/30/25	.00	.00	.00	1.58	
990-3601-0000-6000-1000-000-90-0-0000	Wk Comp Cert,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				3,830.32	3,830.32-
		BR26-00007	Budget Update	10/22/25		300.00			3,530.32-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		939.00			2,591.32-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				3,802.81	6,394.13-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				3,814.57	10,208.70-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			26,517.68		36,726.38-
		Account Total		11/30/25	.00	1,239.00	26,517.68	11,447.70	
990-3601-0000-6000-2100-000-90-0-0000	Wk Comp Cert,Unrest.,ROCP								
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				713.12	713.12-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				713.12	1,426.24-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3601-0000-6000-2100-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP (continued)									
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				713.12	2,139.36-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			4,991.84		7,131.20-
		Account Total		11/30/25	.00	.00	4,991.84	2,139.36	
990-3601-0000-6000-4000-501-90-0-9930 Wk Comp Cert,Middle Colle									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				720.64	720.64-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				720.64	1,441.28-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				720.64	2,161.92-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			5,044.48		7,206.40-
		Account Total		11/30/25	.00	.00	5,044.48	2,161.92	
990-3601-0000-6000-7100-000-90-0-0000 Wk Comp Cert,Unrest.,ROCP									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				497.20	497.20-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				497.20	994.40-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				497.20	1,491.60-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			3,480.40		4,972.00-
		Account Total		11/30/25	.00	.00	3,480.40	1,491.60	
990-3601-6388-6000-1000-000-90-0-1106 Wk Comp Cert,SWG6,ROCP									
		BR26-00003	Budget Update	10/21/25		12.00			12.00
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		3.00			15.00
		Account Total		11/30/25	.00	15.00	.00	.00	
990-3601-7339-6000-1000-501-90-0-7001 Wk Comp Cert,MCEC 24-25,R									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				89.17	89.17-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				89.17	178.34-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				89.17	267.51-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			624.19		891.70-
		Account Total		11/30/25	.00	.00	624.19	267.51	
990-3601-7339-6000-2700-501-90-0-7001 Wk Comp Cert,MCEC 24-25,R									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				21.28	21.28-
		BR26-00005	Budget Update	10/21/25		22.00			.72
		Account Total		11/30/25	.00	22.00	.00	21.28	
990-3601-9010-3800-1000-000-90-0-1455 Wk Comp Cert,CTWI,Voc. Ed									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				108.44	108.44-
		BR26-00008	Budget Update CTWI	10/24/25		1,558.00			1,449.56
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		484.00			1,933.56
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				88.83	1,844.73
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				88.83	1,755.90
		PR26-00015	Salary Encumbrance between 11/	11/25/25			621.81		1,134.09
		Account Total		11/30/25	.00	2,042.00	621.81	286.10	

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3602-0000-6000-2700-000-90-0-0000 Wk Comp Class,Unrest.,ROC									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				543.11	543.11-
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		6.00			537.11-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				561.78	1,098.89-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				543.11	1,642.00-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			3,801.77		5,443.77-
		Account Total		11/30/25	.00	6.00	3,801.77	1,648.00	
990-3602-0000-6000-3110-101-90-0-2200 Wk Comp Class,Career Cent									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				144.65	144.65-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				144.65	289.30-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				144.65	433.95-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			1,012.55		1,446.50-
		Account Total		11/30/25	.00	.00	1,012.55	433.95	
990-3602-0000-6000-3110-102-90-0-2200 Wk Comp Class,Career Cent									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				136.82	136.82-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				136.82	273.64-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				136.82	410.46-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			957.74		1,368.20-
		Account Total		11/30/25	.00	.00	957.74	410.46	
990-3602-0000-6000-3110-201-90-0-2200 Wk Comp Class,Career Cent									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				160.49	160.49-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				159.82	320.31-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				151.07	471.38-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			1,057.49		1,528.87-
		Account Total		11/30/25	.00	.00	1,057.49	471.38	
990-3602-0000-6000-3110-202-90-0-2200 Wk Comp Class,Career Cent									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				149.82	149.82-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				149.82	299.64-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				162.16	461.80-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			1,048.74		1,510.54-
		Account Total		11/30/25	.00	.00	1,048.74	461.80	
990-3602-0000-6000-3110-301-90-0-2200 Wk Comp Class,Career Cent									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				72.33	72.33-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				72.33	144.66-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				72.33	216.99-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			506.31		723.30-
		Account Total		11/30/25	.00	.00	506.31	216.99	
990-3602-0000-6000-3110-302-90-0-2200 Wk Comp Class,Career Cent									

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-3602-0000-6000-3110-302-90-0-2200 Wk Comp Class,Career Cent									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				72.33	72.33-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				72.33	144.66-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				72.33	216.99-
		PR26-00015	Salary Encumbrance between 11/	11/25/25			506.31		723.30-
		Account Total		11/30/25	.00	.00	506.31	216.99	
990-3602-0000-6000-4000-501-90-0-9930 Wk Comp Class,Middle Coll									
		PR26-00007	09/30/25 Regular Payroll (Contrib	09/30/25				27.12	27.12-
		PR26-00010	10/31/25 Regular Payroll (Contrib	10/31/25				27.12	54.24-
		PR26-00013	11/25/25 Regular Payroll (Contrib	11/25/25				24.65	78.89-
		Account Total		11/30/25	.00	.00	.00	78.89	
990-4100-0000-6000-4000-501-90-0-9930 Textbooks,Middle College,									
		BR26-00007	Budget Update	10/22/25		70,000.00-			70,000.00-
990-4300-0000-6000-1000-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
T26-00037	Textbook Warehouse, LI	EN26-00134	Emerald HS Intro to Criminal Justi	09/09/25			4,055.13-		4,055.13
T26-00037	Textbook Warehouse, LI	EX26-00123	Emerald HS Intro to Criminal Justi	09/09/25				4,055.13	
T26-00072	Jones & Bartlett Learnin	EN26-00160	Consumable Books for EMR Class	09/23/25			7,709.79		7,709.79-
T26-00037	Textbook Warehouse, LI	EN26-00179	Emerald HS Intro to Criminal Justi	10/01/25			329.26-		7,380.53-
T26-00037	Textbook Warehouse, LI	EX26-00169	Emerald HS Intro to Criminal Justi	10/01/25				329.26	7,709.79-
T26-00072	Jones & Bartlett Learnin	EN26-00188	Consumable Books for EMR Class	10/08/25			7,709.79-		
T26-00072	Jones & Bartlett Learnin	EX26-00182	Consumable Books for EMR Class	10/08/25				7,709.79	7,709.79-
T26-00037	Textbook Warehouse, LI	EN26-00237	Emerald HS Intro to Criminal Justi	10/28/25			219.51-		7,490.28-
T26-00037	Textbook Warehouse, LI	EX26-00228	Emerald HS Intro to Criminal Justi	10/28/25				219.51	7,709.79-
		Account Total		11/30/25	.00	.00	4,603.90-	12,313.69	
990-4300-0000-6000-1000-101-90-0-1410 Mat & Supp,Criminal Justi									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				84.94	84.94-
T26-00010	ODP Business Solutions	EX26-00273	TVROP District Office office suppli	11/18/25				327.29	412.23-
T26-00010	ODP Business Solutions	EN26-00279	TVROP District Office office suppli	11/21/25			1,360.91		1,773.14-
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				221.88	1,995.02-
		Account Total		11/30/25	.00	.00	1,360.91	634.11	
990-4300-0000-6000-1000-101-90-0-9410 Mat & Supp,Dev Psych I&II									
T26-00068	ODP Business Solutions	EN26-00141	S Matek DPOC DHS & FHS 25/26	09/09/25			250.00		250.00-
T26-00068	ODP Business Solutions	EN26-00252	S Matek DPOC DHS & FHS 25/26	11/06/25			204.25-		45.75-
T26-00068	ODP Business Solutions	EX26-00243	S Matek DPOC DHS & FHS 25/26	11/06/25				166.60	212.35-
T26-00068	ODP Business Solutions	EX26-00244	S Matek DPOC DHS & FHS 25/26	11/06/25				37.65	250.00-
		Account Total		11/30/25	.00	.00	45.75	204.25	
990-4300-0000-6000-1000-101-90-0-9925 Mat & Supp,Sprts Med/AT,R									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				1,155.52	1,155.52-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-0000-6000-1000-101-90-0-9925 Mat & Supp,Sprts Med/AT,R (continued)									
T26-00078	Howies Hockey, Inc.	EN26-00207	DHS&EHS Sports Med-Rueda/Mo	10/15/25			533.71		1,689.23-
T26-00078	Howies Hockey, Inc.	EN26-00249	DHS&EHS Sports Med-Rueda/Mo	11/06/25			533.71-		1,155.52-
T26-00078	Howies Hockey, Inc.	EX26-00239	DHS&EHS Sports Med-Rueda/Mo	11/06/25				533.72	1,689.24-
		Account Total		11/30/25	.00	.00	.00	1,689.24	
990-4300-0000-6000-1000-102-90-0-1320 Mat & Supp,Marketing,ROCP									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				279.27	279.27-
990-4300-0000-6000-1000-201-90-0-1330 Mat & Supp,Intro to Healt									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				488.31	488.31-
990-4300-0000-6000-1000-201-90-0-9920 Mat & Supp,Nursing Career									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				230.92	230.92-
990-4300-0000-6000-1000-201-90-0-9925 Mat & Supp,Sprts Med/AT,R									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				134.42	134.42-
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				435.20	569.62-
		Account Total		11/30/25	.00	.00	.00	569.62	
990-4300-0000-6000-1000-202-90-0-1330 Mat & Supp,Intro to Healt									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				180.33	180.33-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				191.03	371.36-
		Account Total		11/30/25	.00	.00	.00	371.36	
990-4300-0000-6000-1000-202-90-0-1411 Mat & Supp,CSI,ROCP									
T26-00010	ODP Business Solutions	EX26-00273	TVROP District Office office suppli	11/18/25				327.29	327.29-
T26-00010	ODP Business Solutions	EN26-00279	TVROP District Office office suppli	11/21/25			1,360.92		1,688.21-
		Account Total		11/30/25	.00	.00	1,360.92	327.29	
990-4300-0000-6000-1000-202-90-0-9925 Mat & Supp,Sprts Med/AT,R									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				485.98	485.98-
990-4300-0000-6000-1000-301-90-0-9925 Mat & Supp,Sprts Med/AT,R									
T26-00063	Henry Schein, Inc.	EN26-00115	Tape for Sports Med-Amador/Has	09/02/25			1,198.05		1,198.05-
T26-00063	Henry Schein, Inc.	EN26-00176	Tape for Sports Med-Amador/Has	10/01/25			1,098.42-		99.63-
T26-00063	Henry Schein, Inc.	EX26-00165	Tape for Sports Med-Amador/Has	10/01/25				1,098.42	1,198.05-
		Account Total		11/30/25	.00	.00	99.63	1,098.42	
990-4300-0000-6000-1000-302-90-0-1320 Mat & Supp,Marketing,ROCP									
T26-00052	ODP Business Solutions	EN26-00194	FHS Marketing office supplies 25%	10/08/25			349.69-		349.69
T26-00052	ODP Business Solutions	EX26-00189	FHS Marketing office supplies 25%	10/08/25				136.22	213.47
T26-00052	ODP Business Solutions	EX26-00190	FHS Marketing office supplies 25%	10/08/25				213.47	
T26-00052	ODP Business Solutions	EN26-00272	FHS Marketing office supplies 25%	11/18/25			192.89-		192.89
T26-00052	ODP Business Solutions	EX26-00272	FHS Marketing office supplies 25%	11/18/25				192.89	
		Account Total		11/30/25	.00	.00	542.58-	542.58	
990-4300-0000-6000-1000-302-90-0-1411 Mat & Supp,CSI,ROCP									

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990-4300-0000-6000-1000-302-90-0-1411 Mat & Supp,CSI,ROCP									
		BR26-00001	Add CSI Budget - Foothill	10/08/25		250.00			250.00
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				126.58	123.42
			Account Total	11/30/25	.00	250.00	.00	126.58	
990-4300-0000-6000-1000-302-90-0-9410 Mat & Supp,Dev Psych I&II									
T26-00068	ODP Business Solutions	EN26-00141	S Matek DPOC DHS & FHS 25/26	09/09/25			250.00		250.00-
990-4300-0000-6000-1000-302-90-0-9925 Mat & Supp,Sprts Med/AT,R									
T26-00078	Howies Hockey, Inc.	EN26-00207	DHS&EHS Sports Med-Rueda/Mo	10/15/25			533.71		533.71-
T26-00078	Howies Hockey, Inc.	EN26-00249	DHS&EHS Sports Med-Rueda/Mo	11/06/25			533.71-		
T26-00078	Howies Hockey, Inc.	EX26-00239	DHS&EHS Sports Med-Rueda/Mo	11/06/25				533.70	533.70-
			Account Total	11/30/25	.00	.00	.00	533.70	
990-4300-0000-6000-2700-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
T26-00010	ODP Business Solutions	EN26-00157	TVROP District Office office suppli	09/19/25			450.05-		450.05
T26-00010	ODP Business Solutions	EX26-00148	TVROP District Office office suppli	09/19/25				197.59	252.46
T26-00010	ODP Business Solutions	EX26-00149	TVROP District Office office suppli	09/19/25				122.77	129.69
T26-00010	ODP Business Solutions	EX26-00150	TVROP District Office office suppli	09/19/25				129.69	
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				136.97	136.97-
T26-00010	ODP Business Solutions	EN26-00177	TVROP District Office office suppli	10/01/25			325.68-		188.71
T26-00010	ODP Business Solutions	EX26-00166	TVROP District Office office suppli	10/01/25				189.22	.51-
T26-00010	ODP Business Solutions	EX26-00167	TVROP District Office office suppli	10/01/25				136.46	136.97-
T26-00010	ODP Business Solutions	EN26-00193	TVROP District Office office suppli	10/08/25			88.59-		48.38-
T26-00010	ODP Business Solutions	EX26-00188	TVROP District Office office suppli	10/08/25				88.59	136.97-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				394.41	531.38-
T26-00010	ODP Business Solutions	EN26-00254	TVROP District Office office suppli	11/06/25			92.59-		438.79-
T26-00010	ODP Business Solutions	EX26-00248	TVROP District Office office suppli	11/06/25				92.59	531.38-
T26-00010	ODP Business Solutions	EN26-00273	TVROP District Office office suppli	11/18/25			771.88-		240.50
T26-00010	ODP Business Solutions	EX26-00273	TVROP District Office office suppli	11/18/25				117.30	123.20
T26-00010	ODP Business Solutions	EN26-00279	TVROP District Office office suppli	11/21/25			2,721.83-		2,845.03
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				273.30	2,571.73
			Account Total	11/30/25	.00	.00	4,450.62-	1,878.89	
990-4300-0000-6000-3110-102-90-0-2200 Mat & Supp,Career Center,									
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				47.97	47.97-
990-4300-0000-6000-3110-301-90-0-2200 Mat & Supp,Career Center,									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				56.44	56.44-
990-4300-0000-6000-3110-302-90-0-2200 Mat & Supp,Career Center,									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				173.89	173.89-
990-4300-0000-6000-4000-501-90-0-9930 Mat & Supp,Middle College									
T26-00059	School Datebooks, Inc.	EN26-00133	Middle College School Datebooks	09/09/25			334.72-		334.72

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-0000-6000-4000-501-90-0-9930 Mat & Supp,Middle College (continued)									
T26-00059	School Datebooks, Inc.	EX26-00122	Middle College School Datebooks	09/09/25				334.72	
T26-00021	ODP Business Solutions	EN26-00155	MC office supplies for SY 25/26	09/19/25			186.65-		186.65
T26-00021	ODP Business Solutions	EX26-00146	MC office supplies for SY 25/26	09/19/25				186.65	
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				5,170.36	5,170.36-
T26-00032	Follett Higher Edu Group	EN26-00162	MC Fall 2025 & Spring 2026 student	09/25/25			5,117.11-		53.25-
T26-00032	Follett Higher Edu Group	EX26-00154	MC Fall 2025 & Spring 2026 student	09/25/25				5,117.11	5,170.36-
T26-00021	ODP Business Solutions	EN26-00202	MC office supplies for SY 25/26	10/13/25			105.38-		5,064.98-
T26-00021	ODP Business Solutions	EX26-00199	MC office supplies for SY 25/26	10/13/25				105.38	5,170.36-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				762.17	5,932.53-
		BR26-00007	Budget Update	10/22/25		63,891.00			57,958.47
T26-00032	Follett Higher Edu Group	EN26-00213	MC Fall 2025 & Spring 2026 student	10/23/25			354.48-		58,312.95
T26-00032	Follett Higher Edu Group	EX26-00211	MC Fall 2025 & Spring 2026 student	10/23/25				354.48	57,958.47
T26-00021	ODP Business Solutions	EN26-00271	MC office supplies for SY 25/26	11/18/25			149.69-		58,108.16
T26-00021	ODP Business Solutions	EX26-00271	MC office supplies for SY 25/26	11/18/25				149.69	57,958.47
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				284.09	57,674.38
		Account Total		11/30/25		.00	63,891.00	6,248.03-	12,464.65
990-4300-6388-6000-1000-000-90-0-1106 Mat & Supp,SWG6,ROCP									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				61.73	61.73-
		BR26-00003	Budget Update	10/21/25		9,500.00			9,438.27
		Account Total		11/30/25		.00	9,500.00	.00	61.73
990-4300-7339-6000-1000-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				118.81	118.81-
		BR26-00005	Budget Update	10/21/25		119.00			.19
		Account Total		11/30/25		.00	119.00	.00	118.81
990-4300-7339-6000-1000-501-90-0-7001 Mat & Supp,MCEC 24-25,ROC									
T26-00020	ODP Business Solutions	EN26-00131	MCEC-TVROP Grant/Brown 25/26	09/09/25			467.13-		467.13
T26-00020	ODP Business Solutions	EX26-00119	MCEC-TVROP Grant/Brown 25/26	09/09/25				467.13	
T26-00020	ODP Business Solutions	EN26-00150	MCEC-TVROP Grant/Brown 25/26	09/15/25			9.77-		9.77
T26-00020	ODP Business Solutions	EX26-00137	MCEC-TVROP Grant/Brown 25/26	09/15/25				9.77	
T26-00020	ODP Business Solutions	EN26-00156	MCEC-TVROP Grant/Brown 25/26	09/19/25			596.41-		596.41
T26-00020	ODP Business Solutions	EX26-00147	MCEC-TVROP Grant/Brown 25/26	09/19/25				596.41	
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				231.51	231.51-
T26-00020	ODP Business Solutions	EN26-00203	MCEC-TVROP Grant/Brown 25/26	10/13/25			439.32-		207.81
T26-00020	ODP Business Solutions	EX26-00200	MCEC-TVROP Grant/Brown 25/26	10/13/25				439.32	231.51-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				896.58	1,128.09-
		BR26-00005	Budget Update	10/21/25		49,573.00			48,444.91
T26-00020	ODP Business Solutions	EN26-00216	MCEC-TVROP Grant/Brown 25/26	10/23/25			351.83-		48,796.74
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)							ERP for California	
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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-4300-7339-6000-1000-501-90-0-7001 Mat & Supp,MCEC 24-25,ROC (continued)									
T26-00020	ODP Business Solutions	EX26-00214	MCEC-TVROP Grant/Brown 25/2€	10/23/25				272.79	48,523.95
T26-00020	ODP Business Solutions	EX26-00215	MCEC-TVROP Grant/Brown 25/2€	10/23/25				79.04	48,444.91
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		45,924.00-			2,520.91
T26-00020	ODP Business Solutions	EN26-00253	MCEC-TVROP Grant/Brown 25/2€	11/06/25			287.06-		2,807.97
T26-00020	ODP Business Solutions	EX26-00245	MCEC-TVROP Grant/Brown 25/2€	11/06/25				82.60	2,725.37
T26-00020	ODP Business Solutions	EX26-00246	MCEC-TVROP Grant/Brown 25/2€	11/06/25				153.88	2,571.49
T26-00020	ODP Business Solutions	EX26-00247	MCEC-TVROP Grant/Brown 25/2€	11/06/25				50.58	2,520.91
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				162.27	2,358.64
			Account Total	11/30/25	.00	3,649.00	2,151.52-	3,441.88	
990-4300-9010-3800-1000-000-90-0-1455 Mat & Supp,CTWI,Voc. Ed									
T26-00066	Uline, Inc	EN26-00118	CTWI Grant Emerald HS-/cart & sl	09/08/25			375.76		375.76-
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				6,202.13	6,577.89-
T26-00066	Uline, Inc	EN26-00181	CTWI Grant Emerald HS-/cart & sl	10/01/25			375.76-		6,202.13-
T26-00066	Uline, Inc	EX26-00171	CTWI Grant Emerald HS-/cart & sl	10/01/25				375.91	6,578.04-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				15,665.14	22,243.18-
		BR26-00008	Budget Update CTWI	10/24/25		85,751.00			63,507.82
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		89.00			63,596.82
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				946.05	62,650.77
			Account Total	11/30/25	.00	85,840.00	.00	23,189.23	
990-4300-9010-6000-1000-000-90-0-0000 Mat & Supp,Unrest.,ROCP									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				315.98	315.98-
		BR26-00005	Budget Update	10/21/25		600.00-			915.98-
		BR26-00009	Budget Update	10/30/25		492.00-			1,407.98-
			Account Total	11/30/25	.00	1,092.00-	.00	315.98	
990-4300-9010-6000-1000-501-90-0-9930 Mat & Supp,Middle College									
		BR26-00005	Budget Update	10/21/25		890.00			890.00
T26-00027	Silkworm, Inc	EN26-00236	Middle College Apparel class of 2C	10/28/25			656.26-		1,546.26
T26-00027	Silkworm, Inc	EX26-00227	Middle College Apparel class of 2C	10/28/25				656.26	890.00
		BR26-00009	Budget Update	10/30/25		997.00			1,887.00
			Account Total	11/30/25	.00	1,887.00	656.26-	656.26	
990-4400-9010-3800-1000-000-90-0-1455 Non-Cap Equip,CTWI,Voc. E									
T26-00048	Uline, Inc	EN26-00137	CTWI Grant Emerald HS-Cantilever	09/09/25			1,659.26-		1,659.26
T26-00048	Uline, Inc	EX26-00126	CTWI Grant Emerald HS-Cantilever	09/09/25				1,659.26	
T26-00038	Uline, Inc	EN26-00144	CTWI grant Emerald HS-Security t	09/10/25			190.73-		190.73
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				4,316.77	4,126.04-
		BR26-00008	Budget Update CTWI	10/24/25		111,510.00			107,383.96
			Account Total	11/30/25	.00	111,510.00	1,849.99-	5,976.03	
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								ERP for California

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5200-0000-6000-1000-000-90-0-0000 Travel & Conf,Unrest.,ROC									
T26-00085	NorCal DECA	EN26-00223	T. Raaker 2026 NorCal Advisor Re	10/24/25			85.00		85.00-
T26-00085	NorCal DECA	EN26-00224	T. Raaker 2026 NorCal Advisor Re	10/24/25			85.00-		
T26-00085	NorCal DECA	EN26-00225	T. Raaker 2026 NorCal Advisor Re	10/24/25			85.00		85.00-
T26-00086	NorCal DECA	EN26-00226	D. Coleman 2026 NorCal Advisor I	10/24/25			85.00		170.00-
T26-00087	San Ramon Marriott	EN26-00227	T.Raaker,Advisor NorCal Housing	10/24/25			333.18		503.18-
T26-00088	San Ramon Marriott	EN26-00228	D. Coleman,Advisor NorCal Housi	10/24/25			333.18		836.36-
T26-00086	NorCal DECA	EN26-00229	D. Coleman 2026 NorCal Advisor I	10/24/25			85.00-		751.36-
T26-00086	NorCal DECA	EN26-00230	D. Coleman 2026 NorCal Advisor I	10/24/25			85.00		836.36-
T26-00089	San Ramon Marriott	EN26-00239	B. Udoutch,Advisor NorCal Housin	10/30/25			333.18		1,169.54-
T26-00090	NorCal DECA	EN26-00240	B. Udoutch 2026 NorCal Advisor F	10/30/25			85.00		1,254.54-
T26-00093	NorCal DECA	EN26-00241	M. Akrami 2026 NorCal Advisor Re	10/30/25			85.00		1,339.54-
T26-00094	San Ramon Marriott	EN26-00242	M Akrami, Advisor NorCal Housing	10/31/25			333.18		1,672.72-
Account Total				11/30/25	.00	.00	1,672.72	.00	
990-5200-0000-6000-1000-101-90-0-1320 Travel & Conf,Marketing,R									
	BR26-00014		Budget Update	11/24/25		6.00-			6.00-
990-5200-0000-6000-2700-000-90-0-0000 Travel & Conf,Unrest.,ROC									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				596.42	596.42-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				432.95	1,029.37-
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				197.39	1,226.76-
Account Total				11/30/25	.00	.00	.00	1,226.76	
990-5200-6388-6000-1000-000-90-0-1106 Travel & Conf,SWG6,ROCP									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				967.50	967.50-
		BR26-00003	Budget Update	10/21/25		2,400.00			1,432.50
Account Total				11/30/25	.00	2,400.00	.00	967.50	
990-5200-7339-6000-1000-501-90-0-7001 Travel & Conf,MCEC 24-25,									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				1,625.64	1,625.64-
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				2,505.32	4,130.96-
		BR26-00005	Budget Update	10/21/25		10,000.00			5,869.04
	MOGILEFSKY, KELLY	EX26-00204	SEPT 2025 CONFERENCE	10/23/25				219.79	5,649.25
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		73.00-			5,576.25
Account Total				11/30/25	.00	9,927.00	.00	4,350.75	
990-5210-0000-6000-1000-101-90-0-1320 Mileage,Marketing,ROCP									
	UDOUTCH, BAILEY	EX26-00103	AUG 2025 M UDO 46	09/09/25				40.81	40.81-
	UDOUTCH, BAILEY	EX26-00174	SEPT 2025 M UDO 46	10/08/25				77.91	118.72-
	UDOUTCH, BAILEY	EX26-00278	OCT 2025 M UDO 46	11/21/25				86.31	205.03-
		BR26-00014	Budget Update	11/24/25		6.00			199.03-
Account Total				11/30/25	.00	6.00	.00	205.03	

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990-5210-0000-6000-1000-101-90-0-1330 Mileage,Intro to Health,R									
	RUEDA, ANTONIO	EX26-00141	AUG 2025 M RUE 77	09/19/25				5.74	5.74-
990-5210-0000-6000-1000-101-90-0-1410 Mileage,Criminal Justic,R									
	LOW, JR., LAWRENCE	EX26-00133	AUG 2025 M LOW 50	09/15/25				111.72	111.72-
	LOW, JR., LAWRENCE	EX26-00205	SEPT 2025 M LO 50	10/23/25				145.67	257.39-
		BR26-00014	Budget Update	11/24/25		38.00-			295.39-
			Account Total	11/30/25	.00	38.00-	.00	257.39	
990-5210-0000-6000-1000-101-90-0-1411 Mileage,CSI,ROCP									
	HUTSON, AUSTIN L	EX26-00132	AUG 2025 M HUT 45	09/15/25				73.53	73.53-
	HUTSON, AUSTIN L	EX26-00173	SEPT 2025 M HUS 45	10/08/25				59.50	133.03-
	MACHADO, ALYSA L	EX26-00175	SEPT 2025 M OLI 59	10/08/25				98.00	231.03-
	HUTSON, AUSTIN L	EX26-00232	OCT 2025 M HUT 45	11/06/25				61.88	292.91-
			Account Total	11/30/25	.00	.00	.00	292.91	
990-5210-0000-6000-1000-201-90-0-9915 Mileage,Med Occupations,R									
	CABRERA, KATHY	EX26-00231	OCT 2025 M CAB 31	11/06/25				8.82	8.82-
990-5210-0000-6000-1000-201-90-0-9920 Mileage,Nursing Careers,R									
	CABRERA, KATHY	EX26-00231	OCT 2025 M CAB 31	11/06/25				8.82	8.82-
990-5210-0000-6000-1000-202-90-0-1330 Mileage,Intro to Health,R									
	MACHADO, ALYSA L	EX26-00104	AUG 2025 M OLI 59	09/09/25				53.55	53.55-
	MACHADO, ALYSA L	EX26-00233	OCT 2025 M OLI 59	11/06/25				84.72	138.27-
			Account Total	11/30/25	.00	.00	.00	138.27	
990-5210-0000-6000-1000-301-90-0-1411 Mileage,CSI,ROCP									
	HUTSON, AUSTIN L	EX26-00132	AUG 2025 M HUT 45	09/15/25				73.54	73.54-
	HUTSON, AUSTIN L	EX26-00173	SEPT 2025 M HUS 45	10/08/25				59.50	133.04-
	HUTSON, AUSTIN L	EX26-00232	OCT 2025 M HUT 45	11/06/25				61.88	194.92-
			Account Total	11/30/25	.00	.00	.00	194.92	
990-5210-0000-6000-1000-302-90-0-9410 Mileage,Dev Psych I&II,RO									
	MATEK, SHELLEY L	EX26-00134	AUG 2025 M MAT 62	09/15/25				41.86	41.86-
	MATEK, SHELLEY L	EX26-00206	SEPT 2025 M MAT 62	10/23/25				67.62	109.48-
	MATEK, SHELLEY L	EX26-00260	OCT 2025 M MAT 62	11/18/25				47.88	157.36-
			Account Total	11/30/25	.00	.00	.00	157.36	
990-5210-0000-6000-1000-302-90-0-9915 Mileage,Med Occupations,R									
	MACHADO, ALYSA L	EX26-00104	AUG 2025 M OLI 59	09/09/25				53.55	53.55-
	MACHADO, ALYSA L	EX26-00175	SEPT 2025 M OLI 59	10/08/25				98.00	151.55-
	MACHADO, ALYSA L	EX26-00233	OCT 2025 M OLI 59	11/06/25				84.73	236.28-
			Account Total	11/30/25	.00	.00	.00	236.28	
990-5210-0000-6000-1000-302-90-0-9925 Mileage,Sprts Med/AT,ROCP									
	RUEDA, ANTONIO	EX26-00141	AUG 2025 M RUE 77	09/19/25				5.74	5.74-

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990-5210-0000-6000-2700-000-90-0-0000 Mileage,Unrest.,ROCP									
	FAGAN, JOCELYN	EX26-00221	OCT 2025 M FAG 71	10/28/25				37.73	37.73-
990-5210-0000-6000-3110-202-90-0-2200 Mileage,Career Center,ROC									
	CABADING, PAULA-AN	EX26-00230	OCT 2025 M CAB 10	11/06/25				9.42	9.42-
990-5210-0000-6000-4000-501-90-0-9930 Mileage,Middle College,RO									
	FAIRCHILD, TARA D	EX26-00176	SEPT 2025 M FAI 63	10/08/25				27.02	27.02-
	FAIRCHILD, TARA D	EX26-00261	OCT 2025 M FAI 63	11/18/25				18.55	45.57-
		Account Total		11/30/25	.00	.00	.00	45.57	
990-5210-9010-3800-1000-000-90-0-1455 Mileage,CTWI,Voc. Ed									
	GNAGY, CHARLES	EX26-00105	AUG 2025 M GNA 78	09/09/25				30.24	30.24-
		BR26-00008	Budget Update CTWI	10/24/25		1,267.00			1,236.76
		Account Total		11/30/25	.00	1,267.00	.00	30.24	
990-5300-0000-6000-2700-000-90-0-0000 Dues & Memb,Unrest.,ROCP									
T26-00070	California School Boards	EN26-00147	CSBA & ELA Membership SY 25-	09/10/25			1,409.00		1,409.00-
T26-00070	California School Boards	EN26-00148	CSBA & ELA Membership SY 25-	09/15/25			1,409.00-		
T26-00070	California School Boards	EX26-00135	CSBA & ELA Membership SY 25-	09/15/25				1,409.00	1,409.00-
		Account Total		11/30/25	.00	.00	.00	1,409.00	
990-5450-0000-6000-2700-000-90-0-0000 Insurance,Unrest.,ROCP									
T26-00082	Schools Excess Liability	EN26-00210	25-26 AB 218 Assessment #4I	10/21/25			9,151.62		9,151.62-
		BR26-00007	Budget Update	10/22/25		3,906.00			5,245.62-
T26-00082	Schools Excess Liability	EN26-00255	25-26 AB 218 Assessment #4I	11/06/25			9,151.62-		3,906.00
T26-00082	Schools Excess Liability	EX26-00249	25-26 AB 218 Assessment #4I	11/06/25				9,151.62	5,245.62-
		Account Total		11/30/25	.00	3,906.00	.00	9,151.62	
990-5610-0000-6000-2700-000-90-0-0000 Equip Maint,Unrest.,ROCP									
		BR26-00007	Budget Update	10/22/25		6,000.00-			6,000.00-
990-5620-0000-6000-2700-000-90-0-0000 Rental,Unrest.,ROCP									
T26-00004	Caltronics Business Sys	EN26-00121	Caltronics copier lease 25-26 SY	09/09/25			497.56-		497.56
T26-00004	Caltronics Business Sys	EX26-00108	Caltronics copier lease 25-26 SY	09/09/25				497.56	
T26-00014	Livermore Airway Busine	EN26-00163	Storage Rental 25-26 SY	09/25/25			375.00-		375.00
T26-00014	Livermore Airway Busine	EX26-00155	Storage Rental 25-26 SY	09/25/25				375.00	
T26-00004	Caltronics Business Sys	EN26-00185	Caltronics copier lease 25-26 SY	10/08/25			497.56-		497.56
T26-00004	Caltronics Business Sys	EX26-00179	Caltronics copier lease 25-26 SY	10/08/25				497.56	
		BR26-00007	Budget Update	10/22/25		5,100.00			5,100.00
T26-00004	Caltronics Business Sys	EN26-00231	Caltronics copier lease 25-26 SY	10/28/25			497.56-		5,597.56
T26-00004	Caltronics Business Sys	EX26-00222	Caltronics copier lease 25-26 SY	10/28/25				497.56	5,100.00
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				1,683.33	3,416.67
		BR26-00014	Budget Update	11/24/25		971.00			4,387.67
		Account Total		11/30/25	.00	6,071.00	1,867.68-	3,551.01	

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5624-0000-6000-2700-000-90-0-0000 Rental Lease Fa,Unrest.,R									
		BR26-00007	Budget Update	10/22/25		900.00			900.00
990-5820-0000-6000-2700-000-90-0-0000 Audit,Unrest.,ROCP									
T26-00081	CWDL CPAs	EN26-00209	22-23 ROP Audit Retention 10%	10/17/25			1,030.40		1,030.40-
T26-00081	CWDL CPAs	EN26-00211	22-23 ROP Audit Retention 10%	10/23/25			1,030.40-		
T26-00081	CWDL CPAs	EX26-00209	22-23 ROP Audit Retention 10%	10/23/25				1,030.40	1,030.40-
			Account Total	11/30/25	-----	.00	.00	.00	1,030.40
990-5822-0000-6000-2700-000-90-0-0000 Bank Fee,Unrest.,ROCP									
	TVROP-BMO	EX26-00250	BANK FEES	11/06/25				790.16	790.16-
990-5825-6388-6000-2100-000-90-0-1199 Consultants,SWG C,ROCP									
T26-00056	Williams, Terresa	EN26-00158	SW Pathway Coordinator SY 25-2	09/19/25			13,104.60-		13,104.60
T26-00056	Williams, Terresa	EX26-00151	SW Pathway Coordinator SY 25-2	09/19/25				13,104.60	
		BR26-00003	Budget Update	10/21/25		197,684.00			197,684.00
T26-00056	Williams, Terresa	EN26-00217	SW Pathway Coordinator SY 25-2	10/23/25			14,939.80-		212,623.80
T26-00056	Williams, Terresa	EX26-00216	SW Pathway Coordinator SY 25-2	10/23/25				14,939.80	197,684.00
		BR26-00010	Budget Update	10/31/25		1,506.00-			196,178.00
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		42,000.00			238,178.00
T26-00056	Williams, Terresa	EN26-00274	SW Pathway Coordinator SY 25-2	11/18/25			13,969.60-		252,147.60
T26-00056	Williams, Terresa	EX26-00274	SW Pathway Coordinator SY 25-2	11/18/25				13,969.60	238,178.00
T26-00056	Williams, Terresa	EN26-00278	SW Pathway Coordinator SY 25-2	11/21/25			6,553.00-		244,731.00
T26-00056	Williams, Terresa	EX26-00280	SW Pathway Coordinator SY 25-2	11/21/25				6,553.00	238,178.00
			Account Total	11/30/25	-----	.00	238,178.00	48,567.00-	48,567.00
990-5825-7339-6000-1000-000-90-0-0000 Consultants,Unrest.,ROCP									
T26-00051	Zoe T. Zannis	EN26-00140	LVJUSD MCEC Dual Enrollment Z	09/09/25			3,697.50-		3,697.50
T26-00051	Zoe T. Zannis	EX26-00131	LVJUSD MCEC Dual Enrollment Z	09/09/25				3,697.50	
T26-00051	Zoe T. Zannis	EN26-00168	LVJUSD MCEC Dual Enrollment Z	09/25/25			3,995.00-		3,995.00
T26-00051	Zoe T. Zannis	EX26-00162	LVJUSD MCEC Dual Enrollment Z	09/25/25				3,995.00	
T26-00051	Zoe T. Zannis	EN26-00196	LVJUSD MCEC Dual Enrollment Z	10/08/25			2,932.50-		2,932.50
T26-00051	Zoe T. Zannis	EX26-00192	LVJUSD MCEC Dual Enrollment Z	10/08/25				2,932.50	
		BR26-00005	Budget Update	10/21/25		3,681.00			3,681.00
T26-00051	Zoe T. Zannis	EN26-00220	LVJUSD MCEC Dual Enrollment Z	10/23/25			3,570.00-		7,251.00
T26-00051	Zoe T. Zannis	EX26-00220	LVJUSD MCEC Dual Enrollment Z	10/23/25				3,570.00	3,681.00
T26-00051	Zoe T. Zannis	EN26-00264	LVJUSD MCEC Dual Enrollment Z	11/12/25			2,380.00-		6,061.00
T26-00051	Zoe T. Zannis	EX26-00259	LVJUSD MCEC Dual Enrollment Z	11/12/25				2,380.00	3,681.00
T26-00051	Zoe T. Zannis	EN26-00275	LVJUSD MCEC Dual Enrollment Z	11/18/25			3,017.50-		6,698.50
T26-00051	Zoe T. Zannis	EX26-00275	LVJUSD MCEC Dual Enrollment Z	11/18/25				3,017.50	3,681.00
			Account Total	11/30/25	-----	.00	3,681.00	19,592.50-	19,592.50
990-5830-0000-6000-1000-000-90-0-0000 Contr.Services,Unrest.,RO									

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990-5830-0000-6000-1000-000-90-0-0000 Contr.Services,Unrest.,RO									
T26-00065	Dublin Unified School Di	EN26-00116	2025/2026 Two (2) Career Pathwa	09/04/25			72,177.00		72,177.00-
T26-00065	Dublin Unified School Di	EN26-00123	2025/2026 Two (2) Career Pathwa	09/09/25			6,237.71-		65,939.29-
T26-00002	Livermore Sanitation Inc	EN26-00127	R Barnard 25-26 LHS Solid Waste	09/09/25			261.40-		65,677.89-
T26-00065	Dublin Unified School Di	EX26-00110	2025/2026 Two (2) Career Pathwa	09/09/25				6,237.71	71,915.60-
T26-00002	Livermore Sanitation Inc	EX26-00114	R Barnard 25-26 LHS Solid Waste	09/09/25				261.40	72,177.00-
RP26-00074	Pleasanton Unified Schc	EN26-00169	25-26 TVROP PUSD 7 Career Pal	09/29/25			226,412.00		298,589.00-
T26-00074	Livermore Valley Joint U	EN26-00170	2 Career Pathway Sections SY 20.	09/29/25			52,917.00		351,506.00-
RP26-00074	Pleasanton Unified Schc	EN26-00171	25-26 TVROP PUSD 7 Career Pal	09/29/25			226,412.00-		125,094.00-
T26-00075	Dublin Unified School Di	EN26-00172	25-26 Two (2) Career Pathway Se	09/29/25			72,177.00		197,271.00-
T26-00075	Dublin Unified School Di	EN26-00173	25-26 Two (2) Career Pathway Se	09/30/25			72,177.00-		125,094.00-
T26-00065	Dublin Unified School Di	EN26-00186	2025/2026 Two (2) Career Pathwa	10/08/25			6,237.70-		118,856.30-
T26-00002	Livermore Sanitation Inc	EN26-00189	R Barnard 25-26 LHS Solid Waste	10/08/25			193.42-		118,662.88-
T26-00065	Dublin Unified School Di	EX26-00180	2025/2026 Two (2) Career Pathwa	10/08/25				6,237.70	124,900.58-
T26-00002	Livermore Sanitation Inc	EX26-00183	R Barnard 25-26 LHS Solid Waste	10/08/25				193.42	125,094.00-
		BR26-00007	Budget Update	10/22/25		329.00-			125,423.00-
T26-00065	Dublin Unified School Di	EN26-00248	2025/2026 Two (2) Career Pathwa	11/06/25			6,237.71-		119,185.29-
T26-00095	Pleasanton Unified Schc	EN26-00257	25-26 TVROP PUSD (7) Career P.	11/06/25			226,412.00		345,597.29-
T26-00095	Pleasanton Unified Schc	EN26-00258	25-26 TVROP PUSD (7) Career P.	11/06/25			226,412.00-		119,185.29-
T26-00095	Pleasanton Unified Schc	EN26-00259	25-26 TVROP PUSD (7) Career P.	11/06/25			226,412.00		345,597.29-
T26-00065	Dublin Unified School Di	EX26-00238	2025/2026 Two (2) Career Pathwa	11/06/25				6,237.71	351,835.00-
T26-00002	Livermore Sanitation Inc	EN26-00268	R Barnard 25-26 LHS Solid Waste	11/18/25			238.74-		351,596.26-
T26-00002	Livermore Sanitation Inc	EX26-00268	R Barnard 25-26 LHS Solid Waste	11/18/25				238.74	351,835.00-
Account Total				11/30/25		.00	329.00-	332,099.32	19,406.68
990-5830-0000-6000-1000-101-90-0-1410 Contr.Services,Criminal J									
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				37.55	37.55-
		BR26-00014	Budget Update	11/24/25		38.00			.45
Account Total				11/30/25		.00	38.00	.00	37.55
990-5830-0000-6000-1000-202-90-0-1518 Contr.Services,Auto Speci									
T26-00013	Aramark Uniform Servi	EN26-00138	LHS Auto Shop SY 2025-26 towel	09/09/25			63.23-		63.23
T26-00013	Aramark Uniform Servi	EX26-00127	LHS Auto Shop SY 2025-26 towel	09/09/25				63.23	
T26-00013	Aramark Uniform Servi	EN26-00195	LHS Auto Shop SY 2025-26 towel	10/08/25			63.23-		63.23
T26-00013	Aramark Uniform Servi	EX26-00191	LHS Auto Shop SY 2025-26 towel	10/08/25				63.23	
T26-00013	Aramark Uniform Servi	EN26-00256	LHS Auto Shop SY 2025-26 towel	11/06/25			63.23-		63.23
T26-00013	Aramark Uniform Servi	EX26-00251	LHS Auto Shop SY 2025-26 towel	11/06/25				63.23	
Account Total				11/30/25		.00	.00	189.69-	189.69
990-5830-0000-6000-1000-501-90-0-9930 Contr.Services,Middle Col									
T26-00035	Pleasanton Unified Schc	EN26-00132	25-26 SY A. Brown LPC MC Coord	09/09/25			38,978.54-		38,978.54

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990-5830-0000-6000-1000-501-90-0-9930 Contr.Services,Middle Col (continued)									
T26-00035	Pleasanton Unified Schc	EX26-00120	25-26 SY A. Brown LPC MC Coord	09/09/25				19,489.27	19,489.27
T26-00035	Pleasanton Unified Schc	EX26-00121	25-26 SY A. Brown LPC MC Coord	09/09/25				19,489.27	
			Account Total	11/30/25	-----	-----	-----	-----	-----
					.00	.00	38,978.54-	38,978.54	
990-5830-0000-6000-2700-000-90-0-0000 Contr.Services,Unrest.,RO									
T26-00011	Amazon Web Services,	EN26-00119	AWS data storage 2025-26 SY	09/09/25			69.80-		69.80
T26-00040	Comcast	EN26-00122	TVROP DO internet, & cable servi	09/09/25			413.36-		483.16
T26-00011	Amazon Web Services,	EX26-00106	AWS data storage 2025-26 SY	09/09/25				69.80	413.36
T26-00040	Comcast	EX26-00109	TVROP DO internet, & cable servi	09/09/25				413.36	
T26-00071	AMS.Net	EN26-00146	MGT Managed Communications M	09/10/25			4,374.96		4,374.96-
T26-00053	ReadyRefresh by Nestle	EN26-00152	TVROP DO water services & rente	09/15/25			72.41-		4,302.55-
T26-00053	ReadyRefresh by Nestle	EX26-00140	TVROP DO water services & rente	09/15/25				72.41	4,374.96-
T26-00012	Caltronics Business Sys	EN26-00153	25-26 Caltronics usage-Maint agre	09/19/25			370.98-		4,003.98-
T26-00012	Caltronics Business Sys	EX26-00143	25-26 Caltronics usage-Maint agre	09/19/25				370.98	4,374.96-
T26-00040	Comcast	EN26-00175	TVROP DO internet, & cable servi	10/01/25			413.36-		3,961.60-
T26-00040	Comcast	EX26-00164	TVROP DO internet, & cable servi	10/01/25				413.36	4,374.96-
T26-00077	California School Boards	EN26-00183	Gamut Meetings & Policy & Plus S	10/06/25			6,100.00		10,474.96-
T26-00011	Amazon Web Services,	EN26-00184	AWS data storage 2025-26 SY	10/08/25			69.14-		10,405.82-
T26-00011	Amazon Web Services,	EX26-00177	AWS data storage 2025-26 SY	10/08/25				69.14	10,474.96-
T26-00012	Caltronics Business Sys	EN26-00198	25-26 Caltronics usage-Maint agre	10/13/25			265.06-		10,209.90-
T26-00077	California School Boards	EN26-00199	Gamut Meetings & Policy & Plus S	10/13/25			6,100.00-		4,109.90-
T26-00053	ReadyRefresh by Nestle	EN26-00204	TVROP DO water services & rente	10/13/25			72.41-		4,037.49-
T26-00012	Caltronics Business Sys	EX26-00195	25-26 Caltronics usage-Maint agre	10/13/25				265.06	4,302.55-
T26-00077	California School Boards	EX26-00196	Gamut Meetings & Policy & Plus S	10/13/25				6,100.00	10,402.55-
T26-00053	ReadyRefresh by Nestle	EX26-00201	TVROP DO water services & rente	10/13/25				72.41	10,474.96-
T26-00079	Del Valle High School	EN26-00206	25/26 Catering for TEC Meetings	10/15/25			2,800.00		13,274.96-
T26-00079	Del Valle High School	EN26-00212	25/26 Catering for TEC Meetings	10/23/25			575.00-		12,699.96-
T26-00079	Del Valle High School	EX26-00210	25/26 Catering for TEC Meetings	10/23/25				575.00	13,274.96-
T26-00084	Dublin High School	EN26-00221	Catering-10/20/25 Career Expo	10/24/25			1,657.50		14,932.46-
T26-00040	Comcast	EN26-00232	TVROP DO internet, & cable servi	10/28/25			413.71-		14,518.75-
T26-00084	Dublin High School	EN26-00233	Catering-10/20/25 Career Expo	10/28/25			1,657.50-		12,861.25-
T26-00040	Comcast	EX26-00223	TVROP DO internet, & cable servi	10/28/25				413.71	13,274.96-
T26-00084	Dublin High School	EX26-00224	Catering-10/20/25 Career Expo	10/28/25				1,657.50	14,932.46-
T26-00011	Amazon Web Services,	EN26-00245	AWS data storage 2025-26 SY	11/06/25			69.82-		14,862.64-
T26-00071	AMS.Net	EN26-00246	MGT Managed Communications M	11/06/25			4,374.96-		10,487.68-
T26-00011	Amazon Web Services,	EX26-00234	AWS data storage 2025-26 SY	11/06/25				69.82	10,557.50-
T26-00071	AMS.Net	EX26-00235	MGT Managed Communications M	11/06/25				4,374.96	14,932.46-
T26-00053	ReadyRefresh by Nestle	EN26-00261	TVROP DO water services & rente	11/12/25			81.51-		14,850.95-

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990-5830-0000-6000-2700-000-90-0-0000 Contr.Services,Unrest.,RO (continued)									
T26-00053	ReadyRefresh by Nestle	EX26-00255	TVROP DO water services & rente	11/12/25				81.51	14,932.46-
T26-00012	Caltronics Business Sys	EN26-00265	25-26 Caltronics usage-Maint agre	11/18/25			498.44-		14,434.02-
T26-00012	Caltronics Business Sys	EX26-00263	25-26 Caltronics usage-Maint agre	11/18/25				498.44	14,932.46-
		BR26-00014	Budget Update	11/24/25		971.00-			15,903.46-
			Account Total	11/30/25	.00	971.00-	585.00-	15,517.46	
990-5830-0000-6000-4000-501-90-0-9930 Contr.Services,Middle Col									
T26-00024	ReadyRefresh by Nestle	EN26-00151	Middle College water services & re	09/15/25			179.34-		179.34
T26-00024	ReadyRefresh by Nestle	EX26-00138	Middle College water services & re	09/15/25				111.24	68.10
T26-00024	ReadyRefresh by Nestle	EX26-00139	Middle College water services & re	09/15/25				68.10	
T26-00073	Avid Center	EN26-00161	25-26 MC AVID Membership	09/23/25			4,599.00		4,599.00-
T26-00073	Avid Center	EN26-00174	25-26 MC AVID Membership	10/01/25			4,599.00-		
T26-00024	ReadyRefresh by Nestle	EN26-00178	Middle College water services & re	10/01/25			21.50-		21.50
T26-00073	Avid Center	EX26-00163	25-26 MC AVID Membership	10/01/25				4,599.00	4,577.50-
T26-00024	ReadyRefresh by Nestle	EX26-00168	Middle College water services & re	10/01/25				21.50	4,599.00-
T26-00042	FN CO FOOD SERVICE	EN26-00200	SY 2025-2026 MC Student Lunch	10/13/25			11,731.59-		7,132.59
T26-00042	FN CO FOOD SERVICE	EX26-00197	SY 2025-2026 MC Student Lunch	10/13/25				11,731.59	4,599.00-
		BR26-00007	Budget Update	10/22/25		6,109.00			1,510.00
T26-00024	ReadyRefresh by Nestle	EN26-00235	Middle College water services & re	10/28/25			89.60-		1,599.60
T26-00024	ReadyRefresh by Nestle	EX26-00226	Middle College water services & re	10/28/25				89.60	1,510.00
T26-00042	FN CO FOOD SERVICE	EN26-00266	SY 2025-2026 MC Student Lunch	11/18/25			13,634.18-		15,144.18
T26-00042	FN CO FOOD SERVICE	EX26-00265	SY 2025-2026 MC Student Lunch	11/18/25				13,634.18	1,510.00
			Account Total	11/30/25	.00	6,109.00	25,656.21-	30,255.21	
990-5830-5610-3800-4000-000-90-0-0000 Contr.Services,Unrest.,Vo									
T26-00045	Glushenko, Joelle	EN26-00124	J Glushenko 25-26 TVROP Projec	09/09/25			3,485.00-		3,485.00
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali:	09/09/25			3,069.78-		6,554.78
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			1,062.50-		7,617.28
T26-00045	Glushenko, Joelle	EX26-00111	J Glushenko 25-26 TVROP Projec	09/09/25				3,485.00	4,132.28
T26-00050	Suter, Meredith	EX26-00118	M Suter Student Success Speciali:	09/09/25				2,422.50	1,709.78
T26-00049	Zoe T. Zannis	EX26-00130	Z Zannis Student Success Special	09/09/25				1,062.50	647.28
T26-00045	Glushenko, Joelle	EN26-00154	J Glushenko 25-26 TVROP Projec	09/19/25			3,570.00-		4,217.28
T26-00045	Glushenko, Joelle	EX26-00145	J Glushenko 25-26 TVROP Projec	09/19/25				3,570.00	647.28
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali:	09/25/25			2,636.73-		3,284.01
T26-00049	Zoe T. Zannis	EN26-00167	Z Zannis Student Success Special	09/25/25			1,530.00-		4,814.01
T26-00050	Suter, Meredith	EX26-00156	M Suter Student Success Speciali:	09/25/25				2,074.58	2,739.43
T26-00049	Zoe T. Zannis	EX26-00161	Z Zannis Student Success Special	09/25/25				1,530.00	1,209.43
T26-00045	Glushenko, Joelle	EN26-00187	J Glushenko 25-26 TVROP Projec	10/08/25			3,740.00-		4,949.43
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali:	10/08/25			2,137.51-		7,086.94

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
990-5830-5610-3800-4000-000-90-0-0000 Contr.Services,Unrest.,Vo (continued)									
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			547.94-		7,634.88
T26-00045	Glushenko, Joelle	EX26-00181	J Glushenko 25-26 TVROP Projec	10/08/25				3,740.00	3,894.88
T26-00050	Suter, Meredith	EX26-00186	M Suter Student Success Speciali:	10/08/25				1,657.50	2,237.38
T26-00049	Zoe T. Zannis	EX26-00193	Z Zannis Student Success Special	10/08/25				547.94	1,689.44
		BR26-00004	Budget Update	10/21/25		122,841.00			124,530.44
T26-00045	Glushenko, Joelle	EN26-00214	J Glushenko 25-26 TVROP Projec	10/23/25			3,612.50-		128,142.94
T26-00049	Zoe T. Zannis	EN26-00219	Z Zannis Student Success Special	10/23/25			1,105.00-		129,247.94
T26-00045	Glushenko, Joelle	EX26-00212	J Glushenko 25-26 TVROP Projec	10/23/25				3,612.50	125,635.44
T26-00049	Zoe T. Zannis	EX26-00218	Z Zannis Student Success Special	10/23/25				1,105.00	124,530.44
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali:	11/06/25			383.58-		124,914.02
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali:	11/12/25			5,686.22-		130,600.24
T26-00049	Zoe T. Zannis	EN26-00263	Z Zannis Student Success Special	11/12/25			680.00-		131,280.24
T26-00050	Suter, Meredith	EX26-00252	M Suter Student Success Speciali:	11/12/25				2,762.50	128,517.74
T26-00050	Suter, Meredith	EX26-00254	M Suter Student Success Speciali:	11/12/25				2,146.25	126,371.49
T26-00049	Zoe T. Zannis	EX26-00257	Z Zannis Student Success Special	11/12/25				680.00	125,691.49
T26-00045	Glushenko, Joelle	EN26-00267	J Glushenko 25-26 TVROP Projec	11/18/25			7,140.00-		132,831.49
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali:	11/18/25			789.42-		133,620.91
T26-00049	Zoe T. Zannis	EN26-00276	Z Zannis Student Success Special	11/18/25			1,487.50-		135,108.41
T26-00045	Glushenko, Joelle	EX26-00266	J Glushenko 25-26 TVROP Projec	11/18/25				3,400.00	131,708.41
T26-00045	Glushenko, Joelle	EX26-00267	J Glushenko 25-26 TVROP Projec	11/18/25				3,740.00	127,968.41
T26-00050	Suter, Meredith	EX26-00270	M Suter Student Success Speciali:	11/18/25				2,057.50	125,910.91
T26-00049	Zoe T. Zannis	EX26-00276	Z Zannis Student Success Special	11/18/25				1,487.50	124,423.41
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali:	11/21/25			166.15		124,257.26
Account Total				11/30/25		.00	122,841.00	42,497.53-	41,081.27
990-5830-6388-6000-1000-000-90-0-1106 Contr.Services,SWG6,ROCP									
T26-00039	Black Tie Transportation	EN26-00120	8/22/2025 Field Trip Transportati	09/09/25			2,491.70-		2,491.70
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali:	09/09/25			203.04-		2,694.74
T26-00039	Black Tie Transportation	EX26-00107	8/22/2025 Field Trip Transportati	09/09/25				2,780.88	86.14-
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali:	09/25/25			237.44-		151.30
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali:	10/08/25			255.49-		406.79
		BR26-00003	Budget Update	10/21/25		318,789.00			319,195.79
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		1,922.00-			317,273.79
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali:	11/06/25			1,442.13-		318,715.92
T26-00050	Suter, Meredith	EX26-00241	M Suter Student Success Speciali:	11/06/25				1,190.00	317,525.92
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali:	11/12/25			45.46		317,480.46
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali:	11/18/25			186.79-		317,667.25
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali:	11/21/25			8.93		317,658.32

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Account Total				11/30/25	.00	316,867.00	4,762.20-	3,970.88	
990-5830-7339-6000-1000-501-90-0-7001 Contr.Services,MCEC 24-25									
T26-00023	Schlick, Madison	EN26-00128	M SchlickTech Coordinator 25-26	09/09/25			77.24-		77.24
T26-00023	Schlick, Madison	EX26-00115	M SchlickTech Coordinator 25-26	09/09/25				77.24	
T26-00023	Schlick, Madison	EN26-00190	M SchlickTech Coordinator 25-26	10/08/25			72.49-		72.49
T26-00023	Schlick, Madison	EX26-00184	M SchlickTech Coordinator 25-26	10/08/25				72.49	
T26-00023	Schlick, Madison	EN26-00201	M SchlickTech Coordinator 25-26	10/13/25			79.90-		79.90
T26-00023	Schlick, Madison	EX26-00198	M SchlickTech Coordinator 25-26	10/13/25				79.90	
T26-00023	Schlick, Madison	EN26-00215	M SchlickTech Coordinator 25-26	10/23/25			81.49-		81.49
T26-00023	Schlick, Madison	EX26-00213	M SchlickTech Coordinator 25-26	10/23/25				81.49	
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		4,615.00-			4,615.00-
T26-00023	Schlick, Madison	EN26-00269	M SchlickTech Coordinator 25-26	11/18/25			103.76-		4,511.24-
T26-00023	Schlick, Madison	EX26-00269	M SchlickTech Coordinator 25-26	11/18/25				103.76	4,615.00-
Account Total				11/30/25	.00	4,615.00-	414.88-	414.88	
990-5830-7339-6000-1000-510-90-0-7050 Contr.Services,CC Access									
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali	09/09/25			90.24-		90.24
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			85.00-		175.24
T26-00049	Zoe T. Zannis	EX26-00128	Z Zannis Student Success Special	09/09/25				85.00	90.24
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali	09/25/25			105.53-		195.77
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali	10/08/25			113.55-		309.32
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			60.40-		369.72
T26-00049	Zoe T. Zannis	EX26-00193	Z Zannis Student Success Special	10/08/25				60.40	309.32
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali	11/06/25			112.06-		421.38
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali	11/12/25			127.44-		548.82
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali	11/18/25			58.14-		606.96
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali	11/21/25			9.41-		616.37
Account Total				11/30/25	.00	.00	761.77-	145.40	
990-5830-7339-6000-1000-511-90-0-7050 Contr.Services,CC Access									
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali	09/09/25			90.24-		90.24
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			85.00-		175.24
T26-00049	Zoe T. Zannis	EX26-00128	Z Zannis Student Success Special	09/09/25				85.00	90.24
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali	09/25/25			105.53-		195.77
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali	10/08/25			113.55-		309.32
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			60.40-		369.72
T26-00049	Zoe T. Zannis	EX26-00193	Z Zannis Student Success Special	10/08/25				60.40	309.32
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali	11/06/25			112.06-		421.38
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali	11/12/25			127.44-		548.82
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali	11/18/25			58.14-		606.96

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990-5830-7339-6000-1000-511-90-0-7050 Contr.Services,CC Access (continued)									
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali:	11/21/25			9.41-		616.37
			Account Total	11/30/25	.00	.00	761.77-	145.40	
990-5830-7339-6000-1000-512-90-0-7050 Contr.Services,CC Access									
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali:	09/09/25			90.24-		90.24
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			85.00-		175.24
T26-00049	Zoe T. Zannis	EX26-00128	Z Zannis Student Success Special	09/09/25				85.00	90.24
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali:	09/25/25			105.53-		195.77
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali:	10/08/25			113.55-		309.32
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			60.40-		369.72
T26-00049	Zoe T. Zannis	EX26-00193	Z Zannis Student Success Special	10/08/25				60.40	309.32
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali:	11/06/25			112.06-		421.38
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali:	11/12/25			127.45-		548.83
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali:	11/18/25			58.13-		606.96
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali:	11/21/25			9.41-		616.37
			Account Total	11/30/25	.00	.00	761.77-	145.40	
990-5845-0000-6000-2700-000-90-0-0000 Legal,Unrest.,ROCP									
T26-00076	Atkinson Andelson Loya	EN26-00182	TVROP legal services 25-26 SY	10/01/25			15,000.00		15,000.00-
990-5846-0000-6000-1000-000-90-0-0000 Licensing,Unrest.,ROCP									
T26-00060	Toon Boom Animation Ir	EN26-00135	C. Meyer 25/26 Annual Term Licer	09/09/25			3,069.00-		3,069.00
T26-00060	Toon Boom Animation Ir	EX26-00124	C. Meyer 25/26 Annual Term Licer	09/09/25				3,069.00	
		BR26-00007	Budget Update	10/22/25		329.00			329.00
			Account Total	11/30/25	.00	329.00	3,069.00-	3,069.00	
990-5846-0000-6000-1000-101-90-0-9925 Licensing,Sprts Med/AT,RO									
		GJ26-00004	Sign Up Genius subscription renev	10/16/25				107.89	107.89-
990-5846-0000-6000-1000-202-90-0-1510 Licensing,Auto Repairs,RO									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				449.00	449.00-
990-5846-0000-6000-1000-202-90-0-1518 Licensing,Auto Specialist									
T26-00064	Mitchell Repair Info	EN26-00114	AUTO SPEC-Auto Pro Demand O	09/02/25			1,303.00		1,303.00-
T26-00064	Mitchell Repair Info	EN26-00165	AUTO SPEC-Auto Pro Demand O	09/25/25			1,303.00-		
T26-00064	Mitchell Repair Info	EX26-00158	AUTO SPEC-Auto Pro Demand O	09/25/25				1,303.00	1,303.00-
			Account Total	11/30/25	.00	.00	.00	1,303.00	
990-5846-0000-6000-1000-202-90-0-9925 Licensing,Sprts Med/AT,RO									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				107.89	107.89-
		GJ26-00004	Sign Up Genius subscription renev	10/16/25				107.89-	
			Account Total	11/30/25	.00	.00	.00	.00	
990-5846-0000-6000-2700-000-90-0-0000 Licensing,Unrest.,ROCP									
	US Bank	EX26-00153	US BANK SEPT 2025	09/19/25				12.95	12.95-

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990-5846-0000-6000-2700-000-90-0-0000 Licensing,Unrest.,ROCP (continued)									
	US Bank	EX26-00203	US BANK OCT 2025	10/13/25				12.95	25.90-
	US Bank	EX26-00281	US BANK NOV 25	11/21/25				155.17	181.07-
			Account Total	11/30/25	.00	.00	.00	181.07	
990-5846-6388-6000-1000-000-90-0-1106 Licensing,SWG6,ROCP									
T26-00062	I-Car	EN26-00126	25/26 ICAR Academy Extended	09/09/25			1,200.00-		1,200.00
T26-00062	I-Car	EX26-00113	25/26 ICAR Academy Extended	09/09/25				1,200.00	
		BR26-00003	Budget Update	10/21/25		1,200.00			1,200.00
			Account Total	11/30/25	.00	1,200.00	1,200.00-	1,200.00	
990-5846-9010-3800-1000-000-90-0-1455 Licensing,CTWI,Voc. Ed									
T26-00067	American Safety Council	EN26-00117	CalOSHA Training/Emerald HS	09/05/25			360.00		360.00-
T26-00067	American Safety Council	EN26-00149	CalOSHA Training/Emerald HS	09/15/25			360.00-		
T26-00067	American Safety Council	EX26-00136	CalOSHA Training/Emerald HS	09/15/25				360.00	360.00-
		BR26-00008	Budget Update CTWI	10/24/25		360.00			
			Account Total	11/30/25	.00	360.00	.00	360.00	
990-5846-9010-6000-1000-000-90-0-0000 Licensing,Unrest.,ROCP									
T26-00061	I-Car	EN26-00125	25/26 Auto Body Student Certificat	09/09/25			1,200.00-		1,200.00
T26-00061	I-Car	EX26-00112	25/26 Auto Body Student Certificat	09/09/25				1,200.00	
		BR26-00005	Budget Update	10/21/25		1,200.00			1,200.00
			Account Total	11/30/25	.00	1,200.00	1,200.00-	1,200.00	
990-5880-6388-6000-1000-000-90-0-1106 Transportation,SWG6,ROCP									
		BR26-00013	1st Interim Budget Revision,BR26-	10/31/25		1,919.00			1,919.00
T26-00091	Black Tie Transportation	EN26-00243	Transportation-12/10/25 Skyview /	10/31/25			1,918.62		.38
			Account Total	11/30/25	.00	1,919.00	1,918.62	.00	
990-5880-9010-3800-1000-000-90-0-1455 Transportation,CTWI,Voc.									
T26-00069	Black Tie Transportation	EN26-00142	10/30/25 Field Trip transportation	09/09/25			1,063.35		1,063.35-
T26-00069	Black Tie Transportation	EN26-00143	10/30/25 Field Trip transportation	09/10/25			1,063.35-		
T26-00069	Black Tie Transportation	EN26-00145	10/30/25 Field Trip transportation	09/10/25			1,063.35		1,063.35-
T26-00080	Black Tie Transportation	EN26-00208	CTWI 11/13/25 Field Trip transpor	10/16/25			1,169.69		2,233.04-
		BR26-00008	Budget Update CTWI	10/24/25		2,233.00			.04-
T26-00069	Black Tie Transportation	EN26-00247	10/30/25 Field Trip transportation	11/06/25			1,063.35-		1,063.31
T26-00069	Black Tie Transportation	EX26-00236	10/30/25 Field Trip transportation	11/06/25				1,063.35	.04-
			Account Total	11/30/25	.00	2,233.00	1,169.69	1,063.35	
990-5910-0000-6000-2700-000-90-0-0000 Postage,Unrest.,ROCP									
		GJ26-00011	Correct Coding	10/31/25				58.33	58.33-
T26-00083	Livermore Valley Joint U	EN26-00244	TVROP District Office Postage 20:	11/03/25			241.67		300.00-
			Account Total	11/30/25	.00	.00	241.67	58.33	
990-5910-0000-6000-4000-501-90-0-9930 Postage,Middle College,RO									

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990-5910-0000-6000-4000-501-90-0-9930 Postage,Middle College,RO									
T26-00083	Livermore Valley Joint U	EN26-00222	TVROP District Office Postage 20:	10/24/25			300.00		300.00-
T26-00083	Livermore Valley Joint U	EN26-00234	TVROP District Office Postage 20:	10/28/25			58.33-		241.67-
T26-00083	Livermore Valley Joint U	EX26-00225	TVROP District Office Postage 20:	10/28/25				58.33	300.00-
		GJ26-00011	Correct Coding	10/31/25				58.33-	241.67-
T26-00083	Livermore Valley Joint U	EN26-00244	TVROP District Office Postage 20:	11/03/25			241.67-		
			Account Total	11/30/25	.00	.00	.00	.00	
990-5930-0000-6000-2700-000-90-0-0000 Telephone,Unrest.,ROCP									
T26-00003	Verizon Wireless	EN26-00166	Verizon Services - Jetpacks & iPa	09/25/25			277.16-		277.16
T26-00003	Verizon Wireless	EX26-00159	Verizon Services - Jetpacks & iPa	09/25/25				277.16	
T26-00003	Verizon Wireless	EN26-00218	Verizon Services - Jetpacks & iPa	10/23/25			277.16-		277.16
T26-00003	Verizon Wireless	EX26-00217	Verizon Services - Jetpacks & iPa	10/23/25				277.16	
			Account Total	11/30/25	.00	.00	554.32-	554.32	
990-7310-0000-6000-7210-000-90-0-0000 Indirects,Unrest.,ROCP									
		GJ26-00003	Post Indirect Costs	09/09/25				124,287.00-	124,287.00
990-7310-6387-3800-7210-000-90-0-0000 Indirects,Unrest.,Voc. Ed									
		GJ26-00003	Post Indirect Costs	09/09/25				124,287.00	124,287.00-
Total for Expense Accounts					.00	1,165,362.00	2,572,869.70	1,478,450.47	2,885,958.17-

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
080-9790-8210- - - -0- Undesignated,ASB									
		BT26-00002	Budget Update	10/20/25		10,628.00-			
110-9720- - - - - Encum Res,									
T26-00023	Schlick, Madison	EN26-00128	M SchlickTech Coordinator 25-26	09/09/25			4,525.71		4,525.71-
T26-00043	Mckinney, Mildred	EN26-00129	CalWorks Metrix Instructor 25-26 :	09/09/25			1,789.20		6,314.91-
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali	09/09/25			1,407.71		7,722.62-
T26-00047	Castaneda, Adrian Marti	EN26-00136	Adult Ed Student Services Advisor	09/09/25			3,180.00		10,902.62-
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			2,635.00		13,537.62-
T26-00047	Castaneda, Adrian Marti	EN26-00159	Adult Ed Student Services Advisor	09/19/25			3,540.00		17,077.62-
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali	09/25/25			1,646.32		18,723.94-
T26-00049	Zoe T. Zannis	EN26-00167	Z Zannis Student Success Special	09/25/25			3,102.50		21,826.44-
T26-00047	Castaneda, Adrian Marti	EN26-00180	Adult Ed Student Services Advisor	10/01/25			3,120.00		24,946.44-
T26-00023	Schlick, Madison	EN26-00190	M SchlickTech Coordinator 25-26	10/08/25			4,247.56		29,194.00-
T26-00043	Mckinney, Mildred	EN26-00191	CalWorks Metrix Instructor 25-26 :	10/08/25			2,087.40		31,281.40-
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali	10/08/25			1,771.35		33,052.75-
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			3,988.36		37,041.11-

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
110-9720- - - - -	Encum Res, (continued)								
T26-00023	Schlick, Madison	EN26-00201	M SchlickTech Coordinator 25-26	10/13/25			4,681.57		41,722.68-
T26-00047	Castaneda, Adrian Marti	EN26-00205	Adult Ed Student Services Advisor	10/13/25			4,200.00		45,922.68-
T26-00023	Schlick, Madison	EN26-00215	M SchlickTech Coordinator 25-26	10/23/25			4,775.27		50,697.95-
T26-00049	Zoe T. Zannis	EN26-00219	Z Zannis Student Success Special	10/23/25			3,230.00		53,927.95-
T26-00047	Castaneda, Adrian Marti	EN26-00238	Adult Ed Student Services Advisor	10/28/25			4,200.00		58,127.95-
T26-00043	Mckinney, Mildred	EN26-00250	CalWorks Metrix Instructor 25-26	11/06/25			1,938.30		60,066.25-
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali	11/06/25			1,748.11		61,814.36-
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali	11/12/25			1,988.16		63,802.52-
T26-00047	Castaneda, Adrian Marti	EN26-00262	Adult Ed Student Services Advisor	11/12/25			4,200.00		68,002.52-
T26-00049	Zoe T. Zannis	EN26-00263	Z Zannis Student Success Special	11/12/25			2,337.50		70,340.02-
T26-00023	Schlick, Madison	EN26-00269	M SchlickTech Coordinator 25-26	11/18/25			6,079.99		76,420.01-
T26-00050	Suter, Meredith	EN26-00270	M Suter Student Success Speciali	11/18/25			906.88		77,326.89-
T26-00049	Zoe T. Zannis	EN26-00276	Z Zannis Student Success Special	11/18/25			2,167.50		79,494.39-
T26-00050	Suter, Meredith	EN26-00277	M Suter Student Success Speciali	11/21/25			2,569.35		82,063.74-
			Account Total	11/30/25	.00	.00	82,063.74	.00	
110-9790-6371- - - - -0-	Undesignated,CalWORKS								
		BR26-00002	Budget Update	10/20/25		16,762.00-			
		BT26-00002	Budget Update	10/20/25		16,762.00			
			Account Total	11/30/25	.00	.00	.00	.00	
110-9790-6391- - - - -0-	Undesignated,Adult Ed Blo								
		BR26-00002	Budget Update	10/20/25		11,675.00-			
		BT26-00002	Budget Update	10/20/25		11,675.00			
			Account Total	11/30/25	.00	.00	.00	.00	
990-9720- - - - -	Encum Res,								
T26-00064	Mitchell Repair Info	EN26-00114	AUTO SPEC-Auto Pro Demand O	09/02/25				1,303.00	1,303.00
T26-00063	Henry Schein, Inc.	EN26-00115	Tape for Sports Med-Amador/Has	09/02/25				1,198.05	2,501.05
T26-00065	Dublin Unified School Di	EN26-00116	2025/2026 Two (2) Career Pathwz	09/04/25				72,177.00	74,678.05
T26-00067	American Safety Council	EN26-00117	CalOSHA Training/Emerald HS	09/05/25				360.00	75,038.05
T26-00066	Uline, Inc	EN26-00118	CTWI Grant Emerald HS-/cart & sl	09/08/25				375.76	75,413.81
T26-00011	Amazon Web Services,	EN26-00119	AWS data storage 2025-26 SY	09/09/25			69.80		75,344.01
T26-00039	Black Tie Transportation	EN26-00120	8/22/2025 Field Trip Transportatio	09/09/25			2,491.70		72,852.31
T26-00004	Caltronics Business Sys	EN26-00121	Caltronics copier lease 25-26 SY	09/09/25			497.56		72,354.75
T26-00040	Comcast	EN26-00122	TVROP DO internet, & cable servi	09/09/25			413.36		71,941.39
Selection	Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)								

Activity for Dates 09/01/2025 to 11/30/2025

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720-	- - - - -	Encum Res, (continued)							
T26-00065	Dublin Unified School Di	EN26-00123	2025/2026 Two (2) Career Pathwa	09/09/25			6,237.71		65,703.68
T26-00045	Glushenko, Joelle	EN26-00124	J Glushenko 25-26 TVROP Projec	09/09/25			3,485.00		62,218.68
T26-00061	I-Car	EN26-00125	25/26 Auto Body Student Certifica	09/09/25			1,200.00		61,018.68
T26-00062	I-Car	EN26-00126	25/26 ICAR Academy Extended	09/09/25			1,200.00		59,818.68
T26-00002	Livermore Sanitation Inc	EN26-00127	R Barnard 25-26 LHS Solid Waste	09/09/25			261.40		59,557.28
T26-00023	Schlick, Madison	EN26-00128	M SchlickTech Coordinator 25-26	09/09/25			77.24		59,480.04
T26-00050	Suter, Meredith	EN26-00130	M Suter Student Success Speciali	09/09/25			3,543.54		55,936.50
T26-00020	ODP Business Solutions	EN26-00131	MCEC-TVROP Grant/Brown 25/26	09/09/25			467.13		55,469.37
T26-00035	Pleasanton Unified Schc	EN26-00132	25-26 SY A. Brown LPC MC Coord	09/09/25			38,978.54		16,490.83
T26-00059	School Datebooks, Inc.	EN26-00133	Middle College School Datebooks	09/09/25			334.72		16,156.11
T26-00037	Textbook Warehouse, LI	EN26-00134	Emerald HS Intro to Criminal Justi	09/09/25			4,055.13		12,100.98
T26-00060	Toon Boom Animation Ir	EN26-00135	C. Meyer 25/26 Annual Term Licei	09/09/25			3,069.00		9,031.98
T26-00048	Uline, Inc	EN26-00137	CTWI Grant Emerald HS-Cantilev	09/09/25			1,659.26		7,372.72
T26-00013	Aramark Uniform Servic	EN26-00138	LHS Auto Shop SY 2025-26 towel	09/09/25			63.23		7,309.49
T26-00049	Zoe T. Zannis	EN26-00139	Z Zannis Student Success Special	09/09/25			1,317.50		5,991.99
T26-00051	Zoe T. Zannis	EN26-00140	LVJUSD MCEC Dual Enrollment Z	09/09/25			3,697.50		2,294.49
T26-00068	ODP Business Solutions	EN26-00141	S Matek DPOC DHS & FHS 25/26	09/09/25				500.00	2,794.49
T26-00069	Black Tie Transportation	EN26-00142	10/30/25 Field Trip transportation	09/09/25				1,063.35	3,857.84
T26-00069	Black Tie Transportation	EN26-00143	10/30/25 Field Trip transportation	09/10/25			1,063.35		2,794.49
T26-00038	Uline, Inc	EN26-00144	CTWI grant Emerald HS-Security	09/10/25			190.73		2,603.76
T26-00069	Black Tie Transportation	EN26-00145	10/30/25 Field Trip transportation	09/10/25				1,063.35	3,667.11
T26-00071	AMS.Net	EN26-00146	MGT Managed Communications M	09/10/25				4,374.96	8,042.07
T26-00070	California School Boards	EN26-00147	CSBA & ELA Membership SY 25-	09/10/25				1,409.00	9,451.07
T26-00070	California School Boards	EN26-00148	CSBA & ELA Membership SY 25-	09/15/25			1,409.00		8,042.07
T26-00067	American Safety Counci	EN26-00149	CalOSHA Training/Emerald HS	09/15/25			360.00		7,682.07
T26-00020	ODP Business Solutions	EN26-00150	MCEC-TVROP Grant/Brown 25/26	09/15/25			9.77		7,672.30
T26-00024	ReadyRefresh by Nestle	EN26-00151	Middle College water services & re	09/15/25			179.34		7,492.96
T26-00053	ReadyRefresh by Nestle	EN26-00152	TVROP DO water services & rent	09/15/25			72.41		7,420.55
T26-00012	Caltronics Business Sys	EN26-00153	25-26 Caltronics usage-Maint agre	09/19/25			370.98		7,049.57
T26-00045	Glushenko, Joelle	EN26-00154	J Glushenko 25-26 TVROP Projec	09/19/25			3,570.00		3,479.57
T26-00021	ODP Business Solutions	EN26-00155	MC office supplies for SY 25/26	09/19/25			186.65		3,292.92
T26-00020	ODP Business Solutions	EN26-00156	MCEC-TVROP Grant/Brown 25/26	09/19/25			596.41		2,696.51
T26-00010	ODP Business Solutions	EN26-00157	TVROP District Office office suppli	09/19/25			450.05		2,246.46
T26-00056	Williams, Terresa	EN26-00158	SW Pathway Coordinator SY 25-2	09/19/25			13,104.60		10,858.14-

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720- - - - -	Encum Res, (continued)								
T26-00072	Jones & Bartlett Learnin	EN26-00160	Consumable Books for EMR Clas	09/23/25				7,709.79	3,148.35-
T26-00073	Avid Center	EN26-00161	25-26 MC AVID Membership	09/23/25				4,599.00	1,450.65
T26-00032	Follett Higher Edu Group	EN26-00162	MC Fall 2025 & Spring 2026 stude	09/25/25			5,117.11		3,666.46-
T26-00014	Livermore Airway Busine	EN26-00163	Storage Rental 25-26 SY	09/25/25			375.00		4,041.46-
T26-00050	Suter, Meredith	EN26-00164	M Suter Student Success Speciali	09/25/25			3,190.76		7,232.22-
T26-00064	Mitchell Repair Info	EN26-00165	AUTO SPEC-Auto Pro Demand O	09/25/25			1,303.00		8,535.22-
T26-00003	Verizon Wireless	EN26-00166	Verizon Services - Jetpacks & iPa	09/25/25			277.16		8,812.38-
T26-00049	Zoe T. Zannis	EN26-00167	Z Zannis Student Success Special	09/25/25			1,530.00		10,342.38-
T26-00051	Zoe T. Zannis	EN26-00168	LVJUSD MCEC Dual Enrollment Z	09/25/25			3,995.00		14,337.38-
RP26-00074	Pleasanton Unified Schc	EN26-00169	25-26 TVROP PUSD 7 Career Pa	09/29/25				226,412.00	212,074.62
T26-00074	Livermore Valley Joint U	EN26-00170	2 Career Pathway Sections SY 20	09/29/25				52,917.00	264,991.62
RP26-00074	Pleasanton Unified Schc	EN26-00171	25-26 TVROP PUSD 7 Career Pa	09/29/25			226,412.00		38,579.62
T26-00075	Dublin Unified School Di	EN26-00172	25-26 Two (2) Career Pathway Se	09/29/25				72,177.00	110,756.62
T26-00075	Dublin Unified School Di	EN26-00173	25-26 Two (2) Career Pathway Se	09/30/25			72,177.00		38,579.62
T26-00073	Avid Center	EN26-00174	25-26 MC AVID Membership	10/01/25			4,599.00		33,980.62
T26-00040	Comcast	EN26-00175	TVROP DO internet, & cable servi	10/01/25			413.36		33,567.26
T26-00063	Henry Schein, Inc.	EN26-00176	Tape for Sports Med-Amador/Has	10/01/25			1,098.42		32,468.84
T26-00010	ODP Business Solutions	EN26-00177	TVROP District Office office suppli	10/01/25			325.68		32,143.16
T26-00024	ReadyRefresh by Nestle	EN26-00178	Middle College water services & re	10/01/25			21.50		32,121.66
T26-00037	Textbook Warehouse, LI	EN26-00179	Emerald HS Intro to Criminal Justi	10/01/25			329.26		31,792.40
T26-00066	Uline, Inc	EN26-00181	CTWI Grant Emerald HS-/cart & sl	10/01/25			375.76		31,416.64
T26-00076	Atkinson Andelson Loya	EN26-00182	TVROP legal services 25-26 SY	10/01/25				15,000.00	46,416.64
T26-00077	California School Boards	EN26-00183	Gamut Meetings & Policy & Plus S	10/06/25				6,100.00	52,516.64
T26-00011	Amazon Web Services,	EN26-00184	AWS data storage 2025-26 SY	10/08/25			69.14		52,447.50
T26-00004	Caltronics Business Sys	EN26-00185	Caltronics copier lease 25-26 SY	10/08/25			497.56		51,949.94
T26-00065	Dublin Unified School Di	EN26-00186	2025/2026 Two (2) Career Pathwz	10/08/25			6,237.70		45,712.24
T26-00045	Glushenko, Joelle	EN26-00187	J Glushenko 25-26 TVROP Projec	10/08/25			3,740.00		41,972.24
T26-00072	Jones & Bartlett Learnin	EN26-00188	Consumable Books for EMR Clas	10/08/25			7,709.79		34,262.45
T26-00002	Livermore Sanitation Inc	EN26-00189	R Barnard 25-26 LHS Solid Waste	10/08/25			193.42		34,069.03
T26-00023	Schlick, Madison	EN26-00190	M SchlickTech Coordinator 25-26	10/08/25			72.49		33,996.54
T26-00050	Suter, Meredith	EN26-00192	M Suter Student Success Speciali	10/08/25			2,733.65		31,262.89
T26-00010	ODP Business Solutions	EN26-00193	TVROP District Office office suppli	10/08/25			88.59		31,174.30
T26-00052	ODP Business Solutions	EN26-00194	FHS Marketing office supplies 25/	10/08/25			349.69		30,824.61
T26-00013	Aramark Uniform Servic	EN26-00195	LHS Auto Shop SY 2025-26 towel	10/08/25			63.23		30,761.38

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720- - - - -	Encum Res, (continued)								
T26-00051	Zoe T. Zannis	EN26-00196	LVJUSD MCEC Dual Enrollment Z	10/08/25			2,932.50		27,828.88
T26-00049	Zoe T. Zannis	EN26-00197	Z Zannis Student Success Special	10/08/25			729.14		27,099.74
T26-00012	Caltronics Business Sys	EN26-00198	25-26 Caltronics usage-Maint agre	10/13/25			265.06		26,834.68
T26-00077	California School Boards	EN26-00199	Gamut Meetings & Policy & Plus S	10/13/25			6,100.00		20,734.68
T26-00042	FN CO FOOD SERVICE	EN26-00200	SY 2025-2026 MC Student Lunch	10/13/25			11,731.59		9,003.09
T26-00023	Schlick, Madison	EN26-00201	M SchlickTech Coordinator 25-26	10/13/25			79.90		8,923.19
T26-00021	ODP Business Solutions	EN26-00202	MC office supplies for SY 25/26	10/13/25			105.38		8,817.81
T26-00020	ODP Business Solutions	EN26-00203	MCEC-TVROP Grant/Brown 25/26	10/13/25			439.32		8,378.49
T26-00053	ReadyRefresh by Nestle	EN26-00204	TVROP DO water services & rent	10/13/25			72.41		8,306.08
T26-00079	Del Valle High School	EN26-00206	25/26 Catering for TEC Meetings	10/15/25				2,800.00	11,106.08
T26-00078	Howies Hockey, Inc.	EN26-00207	DHS&EHS Sports Med-Rueda/Mo	10/15/25				1,067.42	12,173.50
T26-00080	Black Tie Transportation	EN26-00208	CTWI 11/13/25 Field Trip transpor	10/16/25				1,169.69	13,343.19
T26-00081	CWDL CPAs	EN26-00209	22-23 ROP Audit Retention 10%	10/17/25				1,030.40	14,373.59
T26-00082	Schools Excess Liability	EN26-00210	25-26 AB 218 Assessment #41	10/21/25				9,151.62	23,525.21
T26-00081	CWDL CPAs	EN26-00211	22-23 ROP Audit Retention 10%	10/23/25			1,030.40		22,494.81
T26-00079	Del Valle High School	EN26-00212	25/26 Catering for TEC Meetings	10/23/25			575.00		21,919.81
T26-00032	Follett Higher Edu Group	EN26-00213	MC Fall 2025 & Spring 2026 stude	10/23/25			354.48		21,565.33
T26-00045	Glushenko, Joelle	EN26-00214	J Glushenko 25-26 TVROP Projec	10/23/25			3,612.50		17,952.83
T26-00023	Schlick, Madison	EN26-00215	M SchlickTech Coordinator 25-26	10/23/25			81.49		17,871.34
T26-00020	ODP Business Solutions	EN26-00216	MCEC-TVROP Grant/Brown 25/26	10/23/25			351.83		17,519.51
T26-00056	Williams, Terresa	EN26-00217	SW Pathway Coordinator SY 25-2	10/23/25			14,939.80		2,579.71
T26-00003	Verizon Wireless	EN26-00218	Verizon Services - Jetpacks & iPa	10/23/25			277.16		2,302.55
T26-00049	Zoe T. Zannis	EN26-00219	Z Zannis Student Success Special	10/23/25			1,105.00		1,197.55
T26-00051	Zoe T. Zannis	EN26-00220	LVJUSD MCEC Dual Enrollment Z	10/23/25			3,570.00		2,372.45-
T26-00084	Dublin High School	EN26-00221	Catering-10/20/25 Career Expo	10/24/25				1,657.50	714.95-
T26-00083	Livermore Valley Joint U	EN26-00222	TVROP District Office Postage 20	10/24/25				300.00	414.95-
T26-00085	NorCal DECA	EN26-00223	T. Raaker 2026 NorCal Advisor Re	10/24/25				85.00	329.95-
T26-00085	NorCal DECA	EN26-00224	T. Raaker 2026 NorCal Advisor Re	10/24/25			85.00		414.95-
T26-00085	NorCal DECA	EN26-00225	T. Raaker 2026 NorCal Advisor Re	10/24/25				85.00	329.95-
T26-00086	NorCal DECA	EN26-00226	D. Coleman 2026 NorCal Advisor	10/24/25				85.00	244.95-
T26-00087	San Ramon Marriott	EN26-00227	T.Raaker,Advisor NorCal Housing	10/24/25				333.18	88.23
T26-00088	San Ramon Marriott	EN26-00228	D. Coleman,Advisor NorCal Housi	10/24/25				333.18	421.41
T26-00086	NorCal DECA	EN26-00229	D. Coleman 2026 NorCal Advisor	10/24/25			85.00		336.41
T26-00086	NorCal DECA	EN26-00230	D. Coleman 2026 NorCal Advisor	10/24/25				85.00	421.41

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Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720- - - -	Encum Res, (continued)								
T26-00004	Caltronics Business Sys	EN26-00231	Caltronics copier lease 25-26 SY	10/28/25			497.56		76.15-
T26-00040	Comcast	EN26-00232	TVROP DO internet, & cable servi	10/28/25			413.71		489.86-
T26-00084	Dublin High School	EN26-00233	Catering-10/20/25 Career Expo	10/28/25			1,657.50		2,147.36-
T26-00083	Livermore Valley Joint U	EN26-00234	TVROP District Office Postage 20	10/28/25			58.33		2,205.69-
T26-00024	ReadyRefresh by Nestle	EN26-00235	Middle College water services & re	10/28/25			89.60		2,295.29-
T26-00027	Silkworm, Inc	EN26-00236	Middle College Apparel class of 2f	10/28/25			656.26		2,951.55-
T26-00037	Textbook Warehouse, LI	EN26-00237	Emerald HS Intro to Criminal Justi	10/28/25			219.51		3,171.06-
T26-00089	San Ramon Marriott	EN26-00239	B. Udoutch,Advisor NorCal Housir	10/30/25				333.18	2,837.88-
T26-00090	NorCal DECA	EN26-00240	B. Udoutch 2026 NorCal Advisor F	10/30/25				85.00	2,752.88-
T26-00093	NorCal DECA	EN26-00241	M. Akrami 2026 NorCal Advisor R	10/30/25				85.00	2,667.88-
T26-00094	San Ramon Marriott	EN26-00242	M Akrami, Advisor NorCal Housing	10/31/25				333.18	2,334.70-
T26-00091	Black Tie Transportation	EN26-00243	Transportation-12/10/25 Skyview /	10/31/25				1,918.62	416.08-
T26-00011	Amazon Web Services,	EN26-00245	AWS data storage 2025-26 SY	11/06/25			69.82		485.90-
T26-00071	AMS.Net	EN26-00246	MGT Managed Communications M	11/06/25			4,374.96		4,860.86-
T26-00069	Black Tie Transportation	EN26-00247	10/30/25 Field Trip transportation	11/06/25			1,063.35		5,924.21-
T26-00065	Dublin Unified School Di	EN26-00248	2025/2026 Two (2) Career Pathwa	11/06/25			6,237.71		12,161.92-
T26-00078	Howies Hockey, Inc.	EN26-00249	DHS&EHS Sports Med-Rueda/Mo	11/06/25			1,067.42		13,229.34-
T26-00050	Suter, Meredith	EN26-00251	M Suter Student Success Speciali	11/06/25			2,161.89		15,391.23-
T26-00068	ODP Business Solutions	EN26-00252	S Matek DPOC DHS & FHS 25/26	11/06/25			204.25		15,595.48-
T26-00020	ODP Business Solutions	EN26-00253	MCEC-TVROP Grant/Brown 25/2f	11/06/25			287.06		15,882.54-
T26-00010	ODP Business Solutions	EN26-00254	TVROP District Office office suppl	11/06/25			92.59		15,975.13-
T26-00082	Schools Excess Liability	EN26-00255	25-26 AB 218 Assessment #4f	11/06/25			9,151.62		25,126.75-
T26-00013	Aramark Uniform Service	EN26-00256	LHS Auto Shop SY 2025-26 towel	11/06/25			63.23		25,189.98-
T26-00095	Pleasanton Unified Schc	EN26-00257	25-26 TVROP PUSD (7) Career P	11/06/25				226,412.00	201,222.02
T26-00095	Pleasanton Unified Schc	EN26-00258	25-26 TVROP PUSD (7) Career P	11/06/25			226,412.00		25,189.98-
T26-00095	Pleasanton Unified Schc	EN26-00259	25-26 TVROP PUSD (7) Career P	11/06/25				226,412.00	201,222.02
T26-00050	Suter, Meredith	EN26-00260	M Suter Student Success Speciali	11/12/25			6,023.09		195,198.93
T26-00053	ReadyRefresh by Nestle	EN26-00261	TVROP DO water services & rent	11/12/25			81.51		195,117.42
T26-00049	Zoe T. Zannis	EN26-00263	Z Zannis Student Success Special	11/12/25			680.00		194,437.42
T26-00051	Zoe T. Zannis	EN26-00264	LVJUSD MCEC Dual Enrollment 2	11/12/25			2,380.00		192,057.42
T26-00012	Caltronics Business Sys	EN26-00265	25-26 Caltronics usage-Maint agre	11/18/25			498.44		191,558.98
T26-00042	FN CO FOOD SERVICE	EN26-00266	SY 2025-2026 MC Student Lunch	11/18/25			13,634.18		177,924.80
T26-00045	Glushenko, Joelle	EN26-00267	J Glushenko 25-26 TVROP Projec	11/18/25			7,140.00		170,784.80
T26-00002	Livermore Sanitation Inc	EN26-00268	R Barnard 25-26 LHS Solid Waste	11/18/25			238.74		170,546.06

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

= N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)

ERP for California

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Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
990-9720- -									

Selection Filtered by User Permissions, (Org = 79, Online/Offline = N, Fiscal Year = 2026, Start Date = 9/1/2025, End Date = 11/30/2025, Unposted JEs?

= N, Assets and Liabilities? = N, Restricted? = Y, Obj Digits = 0, Page Break Lvl =)

ERP for California

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Activity for Dates 09/01/2025 to 11/30/2025

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Dt	Adopted Budget	Revised Budget	Debit	Credit	Net Change to Balance
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Total for Org 079-Tri-Valley Regional Occupational Program

		Starting Balance	+ Revenues	- Encumbrances	- Expenditures
	Budgeted	301,212.00	1,123,116.00		1,165,362.00
	Actual		3,521,909.56	2,572,869.70	1,478,450.47

5. C. Approval of the Purchase Order Summary - September 1 - November 30, 2025

Quick Summary / Abstract

The Board will consider approval of the Purchase Order Summary which show the encumbrances of District funds for the period noted.

Supporting Documents



[Purchase Order Summary 09-01-2025 to 11-30-2025](#)

Includes Purchase Orders dated 09/01/2025 - 11/30/2025

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
T26-00062	I-Car	000	25/26 ICAR Academy Extended	990-5846	1,200.00
T26-00063	Henry Schein, Inc.	000	Tape for Sports	990-4300	1,198.05
T26-00064	Mitchell Repair Info	000	Med-Amador/Hasenfplug		
			AUTO SPEC-Auto Pro Demand	990-5846	1,303.00
			Online 100 Users		
T26-00065	Dublin Unified School District	000	2025/2026 Two (2) Career Pathway Sections	990-5830	72,177.00
T26-00066	Uline, Inc	000	CTWI Grant Emerald HS-/cart & shelving	990-4300	375.91
T26-00067	American Safety Council, Inc D BA S/P2.org	000	CalOSHA Training/Emerald HS	990-5846	360.00
T26-00068	ODP Business Solutions	000	S Matek DPOC DHS & FHS 25/26 SY	990-4300	500.00
T26-00069	Black Tie Transportation	000	10/30/25 Field Trip transportation	990-5880	1,063.35
T26-00070	California School Boards Assoc Csba	000	CSBA & ELA Membership SY 25-26	990-5300	1,409.00
T26-00071	AMS.Net	000	MGT Managed Communications Multi Yr 25--28	990-5830	4,374.96
T26-00072	Jones & Bartlett Learning	000	Consumable Books for EMR Class	990-4300	7,709.79
T26-00073	Avid Center	000	25-26 MC AVID Membership	990-5830	4,599.00
T26-00074	Livermore Valley Joint USD	000	2 Career Pathway Sections SY 2025-2026	990-5830	52,917.00
T26-00076	Atkinson Andelson Loya Ruud & Romo	000	TVROP legal services 25-26 SY	990-5845	15,000.00
T26-00077	California School Boards Assoc Csba	000	Gamut Meetings & Policy & Plus SY 25-26	990-5830	6,100.00
T26-00078	Howies Hockey, Inc.	302	DHS&EHS Sports	990-4300	1,067.42
			Med-Rueda/Morganstien		
T26-00079	Del Valle High School	000	25/26 Catering for TEC Meetings	990-5830	2,800.00
T26-00080	Black Tie Transportation	000	CTWI 11/13/25 Field Trip transportation	990-5880	1,169.69
T26-00081	CWDL CPAs	000	22-23 ROP Audit Retention 10%	990-5820	1,030.40
T26-00082	Schools Excess Liability Fund	000	25-26 AB 218 Assessment #4I	990-5450	9,151.62
T26-00083	Livermore Valley Joint USD	000	TVROP District Office Postage 2025-2026 SY	990-5910	300.00
T26-00084	Dublin High School	000	Catering-10/20/25 Career Expo	990-5830	1,657.50
T26-00085	NorCal DECA	000	T. Raaker 2026 NorCal Advisor Registration	990-5200	85.00
T26-00086	NorCal DECA	000	D. Coleman 2026 NorCal Advisor Registration	990-5200	85.00
T26-00087	San Ramon Marriott Anna Andreo li	000	T.Raaker,Advisor NorCal Housing Jan. 16-18, 2026	990-5200	333.18
T26-00088	San Ramon Marriott Anna Andreo li	000	D. Coleman,Advisor NorCal Housing Jan. 16-18, 2026	990-5200	333.18
T26-00089	San Ramon Marriott Anna Andreo li	000	B. Udoutch,Advisor NorCal Housing Jan. 16-18, 2026	990-5200	333.18
T26-00090	NorCal DECA	000	B. Udoutch 2026 NorCal Advisor Registration	990-5200	85.00

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

Includes Purchase Orders dated 09/01/2025 - 11/30/2025

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
T26-00091	Black Tie Transportation	000	Transportation-12/10/25 Skyview Aviation	990-5880	1,918.62
T26-00092	Cabrillo Community College District	000	Unspent Pathway Coordinator funds	990-9500	1,505.93
T26-00093	NorCal DECA	000	M. Akrami 2026 NorCal Advisor Registration	990-5200	85.00
T26-00094	San Ramon Marriott Anna Andreoli	000	M Akrami, Advisor NorCal Housing Jan. 16-18, 2026	990-5200	333.18
T26-00095	Pleasanton Unified School District Fiscal Svcs.	000	25-26 TVROP PUSD (7) Career Path. Sect.	990-5830	226,412.00
Total Number of POs			33	Total	418,972.96

Fund Recap

Fund	Description	PO Count	Amount
990	General Fund	33	418,972.96

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

5. D. Approval of the Addendum College and Career Access Pathways (CCAP) Agreement between Tri-Valley ROP and Las Positas Community College

Quick Summary / Abstract

The Board will consider approval of the Addendum College Access Pathways (CCAP) Agreement between Tri-Valley ROP and Las Positas Community College.

Supporting Documents



[Addendum College and Career Access Pathways \(CCAP\) Agreement](#)

**COLLEGE AND CAREER ACCESS PATHWAYS PARTNERSHIP AGREEMENT
FOR DUAL ENROLLMENT**

This College and Career Access Pathways Partnership Agreement (CCAP Agreement) is between Chabot-Las Positas Community College District 7600 Dublin Boulevard, 3rd Floor, Dublin, California 94568 (“CLPCCD”), and Tri-Valley Regional Occupational Program (“TVROP”) 1040 Florence Road, Livermore, CA 94550.

WHEREAS, the mission of CLPCCD and its colleges, Chabot College and Las Positas College, includes providing educational programs and services that are responsive to the needs of the students and communities within the Chabot-Las Positas Community College District; and

WHEREAS, students who complete college credit while enrolled in high school are more likely to earn high school diplomas, to enroll in community colleges and four-year colleges, to attend post-secondary education on a full-time basis, and to complete degrees in those institutions than students without these experiences; and

WHEREAS, TVROP is a Regional Occupational Program serving grades 9 -12 located within the regional service area of CLPCCD, Las Positas College, unless otherwise specified and agreed to as specified in Sec. 2 (e); and

WHEREAS CLPCCD desires to offer or expand dual enrollment opportunities for students served by TVROP; and

WHEREAS, CLPCCD and TVROP are entering into this CCAP Agreement for the purpose of offering or expanding dual enrollment opportunities, consistent with the provisions of AB 288 and AB 30 (Education Code § 76004), for high school students “who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, and assisting high school pupils to achieve college and career readiness” Sec. 2 (a) and “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” Sec. 1 (d)

WHEREAS, instruction will comply with the student selection standards, curriculum guidelines, recommendations and procedures promulgated by applicable law, the California Community College Chancellor’s Office, CLPCCD and its colleges;

NOW THEREFORE, CLPCCD and TVROP agree as follows:

1. TERM OF AGREEMENT

- 1.1 The term of this CCAP Agreement shall be ongoing beginning on May 21, 2025, and ends when terminated in accordance with Section 19 of this agreement. The Appendix Agreement must be renewed annually each year by July 1, unless otherwise terminated in accordance with Section 19 of this Agreement.
- 1.2 This CCAP Agreement outlines the terms of the Agreement. The CCAP Agreement Appendix shall specify additional detail regarding, but not be limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by CLPCCD for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses. The CCAP Agreement Appendix shall also establish protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community college courses. Sec. 2 (c)(1)
- 1.3 The CCAP Agreement Appendix shall identify a point of contact for the CLPCCD, Las Positas College, and for TVROP. Sec. 2 (c)(2)
- 1.4 A copy of the CLPCCD and TVROP CCAP Agreement shall be filed with the office of the Chancellor of the California Community Colleges and with the California Department of Education before the start of the CCAP partnership. Sec. 2 (c)(3)
- 1.5 The terms of this agreement apply only to students in the identified courses who have successfully completed the dual enrollment application process. Students enrolled in TVROP articulated courses, but are not CCAP Dual Enrollment students through Las Positas College, are not subject to the terms of this agreement.

2. DEFINITIONS

- 2.1 CCAP Agreement Courses - Courses offered as part of this CCAP Agreement shall be community college courses acceptable towards a career technical education credential or certificate, preparation for transfer, or appropriate to improve high school graduation rates or help high school pupils achieve college and career readiness. All community college courses offered by TVROP have been approved in accordance with the policies and guidelines of CLPCCD, Las Positas College, and applicable law. Sec. 2 (a)
- 2.2 Consistent with AB 288, this CCAP Agreement may include “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” Sec. 1 (d)

- 2.3 Pupil or Student - A resident or nonresident student attending high school in California. Effective January 1, 2014, Pursuant to SB 150, the concurrent enrollment in secondary school and community college nonresident tuition exemption: concurrently enrolled students (high school students enrolled in college classes) who are classified as nonresident students for tuition purposes may be eligible for the SB 150 waiver of nonresident tuition while still in high school. Students must be special admit part-time students who are attending high school in California.

3. STUDENT ELIGIBILITY, SELECTION AND ENROLLMENT, ADMISSION, REGISTRATION, MINIMUM SCHOOL DAY

- 3.1 Student Eligibility - Students are eligible who “may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, and assisting high school pupils to achieve college and career readiness” Sec. 2 (a) and “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” Sec. 1 (d)
- 3.2 Student Selection and Enrollment - Enrollment shall be open to all eligible students as part of the CCAP Agreement who have been admitted to Las Positas Community College and who meet all applicable prerequisites. Student selection criteria may be further specified in the CCAP Agreement Appendix. Applicable prerequisite courses, training, or experience and standards required as preparation for courses offered through the CCAP Agreement will be determined by Las Positas Community College and shall be in compliance with applicable law and CLPCCD standards and policies.
- 3.3 College Admission and Registration - Procedures for students participating in the CCAP Agreement shall be governed by the COLLEGE and shall be in compliance with the admissions and registration guidelines set forth in applicable law and CLPCCD policy.
- 3.4 Student Records – It is the responsibility of the student to follow the COLLEGE process when requesting an official COLLEGE transcript for grade submission to the TVROP unless otherwise specified in the Appendix.
- 3.5 Priority Enrollment- the COLLEGE as a participant in this CCAP Agreement may assign priority course registration to a pupil seeking to enroll in a community college course that is required for the pupil's CCAP partnership program that is equivalent to the priority assigned to a pupil attending middle college high school as described in Section 11300 and consistent with middle college high school provisions in Section 76001. Sec. 2 (3)(g)

- 3.6 As part of this CCAP Agreement, CLPCCD shall not provide physical education course opportunities to high school students or any other course opportunities that do not assist in the attainment of the goals associated with career technical education or preparation for transfer, improving high school graduation rates, or helping high school students achieve career and college readiness. Sec. 2 (d)
- 3.7 Students participating in a CCAP partnership program may enroll in up to a maximum of 15 units per term per conditions specified in AB 288, Sec. 2 program (p)(1)(2)(3) as well as Las Positas PB 5010. Specifically, the units must constitute no more than four community college courses per term and be part of an academic plan that is part of the Agreement designed to award students with both a high school diploma and an associate degree or certificate or a credential.
- 3.8 Minimum School Day – TVROP shall certify that it shall teach TVROP students participating as part of a CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code §§ 46141 and 46142.

4. COLLEGE APPLICATION PROCEDURE

- 4.1 The COLLEGE will be responsible for processing student applications.
- 4.2 The COLLEGE will provide the necessary admission and registration forms and procedures and both the COLLEGE and TVROP will jointly ensure that each applicant accepted has met all the enrollment requirements, including liability and medical care coverage requirements, if any.
- 4.3 TVROP agrees to assist the COLLEGE in the admission and registration of TVROP students as may be necessary and requested by the COLLEGE.
- 4.4 TVROP, CLPCCD, and Las Positas COLLEGE understand and agree that timely and complete student admission and registration is essential for a successful CCAP Agreement dual enrollment program.
- 4.5 Las Positas COLLEGE admission and registration requires that each participating student has completed the COLLEGE enrollment application process.
- 4.6 Participating students enrolled in a course offered through a CCAP Agreement shall not be assessed any fee that is prohibited by California Education Code Sections 49011, 76060.5, 76140, 76223, 76300, 76350, and 79121. Sec. 2 (f)(q)

5. PARTICIPATING STUDENTS

- 5.1 A high school student enrolled in a course offered through a CCAP Agreement shall not be assessed any fee that is prohibited by Education Code Section 49011. See also Sec. 2 (f)(q). The governing board of CLPCCD shall exempt special part-time students under this CCAP Agreement as described in subdivision (p) from the fee requirements in Sections 76060.5, 76140, 76223, 76300, 76350, and 79121.

- 5.2 The total cost of books and instructional materials for TVROP students who enroll in a Las Positas COLLEGE course offered as part of this CCAP Agreement will be specified in the Appendix to this Agreement. Costs will be borne by TVROP. Participating students must meet all CLPCCD prerequisite requirements as established by the CLPCCD and Las Positas COLLEGE as stated in the college catalog before enrolling in a course offered as part of this CCAP Agreement.
- 5.3 Grades earned by students enrolled in courses offered as part of this CCAP Agreement will be posted on the official Las Positas COLLEGE transcript. Students may submit a request for Pass/No Pass if the course is designated as such in the Las Positas COLLEGE catalog.
- 5.4 Students enrolled in courses offered as part of this CCAP Agreement will be directed to the official catalog of Las Positas COLLEGE for information regarding applicable policies and procedures.
- 5.5 Students enrolled in Las Positas COLLEGE courses offered as part of this CCAP Agreement will be eligible for student support services, which shall be available to them at the COLLEGE or through the TVROP. Las Positas COLLEGE shall ensure that student support services, including counseling and guidance, assistance with assessment and placement, and tutoring are available to participating students at the Las Positas College. TVROP shall ensure that support services, including counseling and guidance, and assistance with assessment and placement are available to students at the TVROP.
- 5.6 Students who withdraw from courses offered as part of this CCAP Agreement will not receive Las Positas COLLEGE credit. Students must comply with, and submit appropriate information/paperwork, by all published deadlines. Transcripts will be annotated according to Las Positas COLLEGE policy.
- 5.7 A course dropped within the CLPCCD drop “without a W” deadline will not appear on the partner district or the Las Positas COLLEGE transcript.

6. CCAP AGREEMENT COURSES

- 6.1 Henceforth, this agreement will differentiate between Primary Las Positas College Instructors and Primary TVROP Instructors. When available and as approved by Las Positas College to teach, the course offerings may be Primary TVROP Instructors that have met minimum qualifications or equivalency and have been employed by Las Positas COLLEGE.
- 6.2 Las Positas COLLEGE may limit enrollment in a community college course solely to eligible high school students if the course is offered at a high school campus during the regular school day and the community college course is offered pursuant to a CCAP Agreement. Sec. 2 (o)(1)
- 6.3 Courses offered as part of this CCAP Agreement at Las Positas College may not limit enrollment in the course. Sec. 2 (o)(1)

- 6.4 Las Positas COLLEGE is responsible for all courses and educational programs offered as part of the CCAP Agreement regardless of whether the course and as part of the CCAP Agreement regardless of whether the course and educational program is offered on-site at the TVROP or at the COLLEGE.
- 6.5 The scope, nature, time, location, and listing of courses offered by COLLEGE with the approval of CLPCCD and the Governing Board and will be recorded in the Appendix to this Agreement. Sec. 2 (c)(1) Courses offered as part of this CCAP Agreement either at the COLLEGE or TVROP shall be jointly reviewed and approved.
- 6.6 Courses offered as part of this CCAP Agreement at the TVROP shall be of the same quality and rigor as those offered on Las Positas COLLEGE campus and shall be in compliance with CLPCCD academic standards.
- 6.7 Courses offered as part of this CCAP Agreement at the TVROP shall be listed in the Las Positas COLLEGE catalog with the same department designations, course descriptions, numbers, titles, and credits.
- 6.8 Courses offered as part of this CCAP Agreement at the TVROP shall adhere to the official course outline of record and the student learning outcomes established by the associated Las Positas COLLEGE academic department.
- 6.9 Courses offered as part of this CCAP Agreement will comply with all applicable regulations, policies, procedures, prerequisites and standards applicable to CLPCCD and Las Positas COLLEGE as well as any corresponding policies, practices, and requirements of the TVROP. In the event of a conflict between CLPCCD and/or Las Positas College course related regulations, policies, procedures, prerequisites and standards and TVROP policies, practices and requirements, the CLPCCD regulations, policies, procedures, prerequisites, and standards, shall prevail.
- 6.10 Site visits by one or more representatives of Las Positas COLLEGE and or CLPCCD shall be permitted by the TVROP to ensure that courses offered as part of this CCAP Agreement in the TVROP are the same as the courses offered on the college campus and in compliance with CLPCCD academic standards.
- 6.11 A student's withdrawal prior to completion of a course offered as part of this CCAP Agreement shall be in accordance with CLPCCD and Las Positas COLLEGE guidelines, policies, pertinent statutes and regulations.
- 6.12 Supervision and evaluation of students enrolled in courses offered as part of this CCAP Agreement shall be in accordance with CLPCCD guidelines, policies, pertinent statutes, and regulations as well as TVROP guidelines, policies, pertinent statutes and regulations.
- 6.13 Las Positas COLLEGE has the sole right to control and direct the instructional

activities of all instructors, including those who are TVROP employees, once they become adjunct employees of Las Positas College.

- 6.14 CLPCCD, Las Positas COLLEGE and TVROP certify that any remedial course taught by Las Positas COLLEGE faculty at a partnering high school campus shall be offered only to high school students who do not meet their grade level standard in math, English, or both on an interim assessment in grade 10 or 11, as determined by the partnering TVROP, and shall involve collaborative effort between the TVROP and the Las Positas COLLEGE faculty to deliver an innovative remediation course as an intervention in the student's junior or senior year to ensure the student is prepared for college-level work upon graduation. Sec. 2 (n)

7. INSTRUCTOR(S)

- 7.1 All instructors teaching Las Positas COLLEGE courses offered as part of this CCAP Agreement must meet the minimum qualifications for instruction in a California community college as set forth in Title 5 California Code of Regulations, Sections 53410 and 58060 or as amended, and be hired by the CLPCCD.
- 7.2 The CCAP Agreement Appendix shall specify which participating TVROP or Las Positas COLLEGE will be the employer of record for purposes of assignment monitoring and reporting to the county office of education. Sec. 2 (m)(1)
- 7.3 This CCAP Agreement specifies the TVROP will assume reporting responsibilities pursuant to applicable federal teacher quality mandates. Sec. 2 (m)(2)
- 7.4 Instructors who teach Las Positas COLLEGE courses offered as part of this CCAP Agreement must provide the supervision and control reasonably necessary for the protection of the health and safety of students and may not have any other assigned duty during the instructional activity.
- 7.5 Instructors who teach Las Positas COLLEGE courses shall comply with the fingerprinting requirements set forth in Ed Code § 45125 or as amended, and the tuberculosis testing and risk assessment requirements of California Health and Safety Code § 121525 or as amended. In addition to any other prohibition or provision, no person who has been convicted of a violent or serious felony shall be eligible to teach any courses offered as part of this CCAP Agreement or otherwise provide services on a TVROP site.
- 7.6 Prior to teaching, faculty provided by the TVROP may receive discipline-specific training and orientation from Las Positas COLLEGE regarding, but not limited to, course curriculum, assessment criteria, pedagogy, course philosophy, testing and grading procedures record keeping, and other instructional responsibilities. Said training shall be approved by and provided by the COLLEGE.

- 7.7 Faculty provided by the TVROP will participate in professional development activities sponsored by Las Positas COLLEGE as required by the terms and condition of the contract and shall be encouraged to participate in ongoing collegial interaction to include, but not limited address course content, course delivery, assessment, evaluation, and/or research and development in the field, in consultation with TVROP instructional and professional development calendar to avoid scheduling conflicts.
- 7.8 Faculty performance shall be evaluated by Las Positas COLLEGE using the adopted evaluation process and standards for faculty of Las Positas COLLEGE, subject to the approval of CLPCCD, for the purposes of Las Positas COLLEGE employment.
- 7.9 Las Positas COLLEGE may select instructors from TVROP personnel. TVROP personnel selected to be instructors remain employees of the TVROP, subject to the authority of the TVROP, but will also be subject to the authority of CLPCCD specifically with regard to their duties as instructors.
- 7.10 Las Positas COLLEGE shall determine the number of instructors, the ratio of instructors to students, and the subject areas of instruction, subject to approval by CLPCCD.

8. ASSESSMENT OF LEARNING AND CONDUCT

- 8.1 Students enrolled in Las Positas COLLEGE courses offered as part of this CCAP Agreement at the TVROP High Schools shall be held to the same standards of achievement as students in courses taught on the Las Positas COLLEGE campus.
- 8.2 Students enrolled in Las Positas COLLEGE courses offered as part of this CCAP Agreement at the TVROP shall be held to the same grading standards as those expected of students in courses taught on the Las Positas COLLEGE campus.
- 8.3 Students enrolled in Las Positas COLLEGE courses offered as part of this CCAP Agreement at the TVROP shall be assessed using the same methods (e.g., papers, portfolios, quizzes, labs, etc.) as students in courses taught on the Las Positas COLLEGE campus.
- 8.4 Students enrolled in Las Positas COLLEGE courses offered as part of this CCAP Agreement at the TVROP shall be held to the same behavioral standards as those expected of students in courses taught on the Las Positas COLLEGE campus.

9. LIAISON AND COORDINATION OF RESPONSIBILITIES

- 9.1 CLPCCD shall appoint an educational administrator, to be specified in the Appendix to this CCAP Agreement, who will serve as point of contact for Las Positas COLLEGE and TVROP to facilitate and coordinate as to this agreement in conformity with CLPCCD policies and standards.
- 9.2 Las Positas COLLEGE shall appoint an educational administrator, to be specified in the Appendix to this CCAP Agreement, who will serve as point of contact to facilitate coordination and cooperation between Las Positas COLLEGE and TVROP in conformity with CLPCCD policies and standards. Sec. 2 (c)(2)
- 9.3 TVROP shall appoint an educational administrator, to be specified in the Appendix to this CCAP Agreement, who will serve as point of contact to facilitate coordination and cooperation between TVROP and Las Positas COLLEGE in conformity with TVROP policies and standards. Sec. 2 (c)(2)
- 9.4 Las Positas COLLEGE will provide TVROP personnel with reasonable assistance, direction and instruction on how to fulfill their responsibilities under this CCAP Agreement, including conducting appropriate student assessments outreach/recruitment activities and compliance with CLPCCD policy and Las Positas College procedures and academic standards.
- 9.5 The TVROP shall provide personnel to perform clerical services and services associated with student outreach and recruitment activities, student assessment and college applications, the enrollment of eligible students and other related services as deemed necessary.
- 9.6 The TVROP's personnel will perform services specified in 9.4 as part of their regular assignment. TVROP personnel performing these services will be employees of TVROP, subject to the authority of TVROP, but will also be subject to the direction of Las Positas COLLEGE, specifically with regard to their duties pertaining to the Las Positas COLLEGE courses.
- 9.7 This CCAP Agreement requires completion and submission of an annual report, as specified in the Appendix, to the office of the Chancellor of the California Community Colleges by Las Positas COLLEGE and TVROP on all the following information: Sec. 2 (t)(1)(A-D)
 - The total number of high school students by school site enrolled in this CCAP Agreement partnership, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws. Sec. 2 (t)(1)(A)

- The total number of community college courses by course category and type and by school site enrolled in by CCAP Agreement partnership participants. Sec. 2 (t)(1)(B)
- The total number and percentage of successful course completions, by course category and type and by school site, of CCAP Agreement partnership participants. Sec. 2 (t)(C)
- The total number of full-time equivalent students generated for CLPCCD by CCAP Agreement partnership participants. Sec. 2 (t)(1)(D)

10. APPORTIONMENT

- 10.1 CLPCCD shall include the students enrolled in a CCAP Agreement course in its report of full-time equivalent students (FTES) for purposes of receiving state apportionments when the course(s) complies with current requirements for dual enrollment under applicable California law.
- 10.2 For purposes of allowances and apportionments from Section B of the State School Fund, a community college district conducting a closed course on a high school campus shall be credited with those units of full-time equivalent students attributable to the attendance of eligible high school pupils. Sec. 2 (o)(2)
- 10.3 CLPCCD shall not receive a state allowance or apportionment for an instructional activity for which the partnering district has been, or shall be, paid an allowance or apportionment. Sec. 2 (r)
- 10.4 The attendance of a high school pupil at Las Positas COLLEGE as a special part-time or full-time student pursuant to this section is authorized attendance for which CLPCCD Las Positas COLLEGE shall be credited or reimbursed pursuant to Section 48802 or 76002, provided that no school district has received reimbursement for the same instructional activity. Sec. 2 (s)

11. CERTIFICATIONS

- 11.1 TVROP certifies that the direct education costs of the courses offered as part of this CCAP Agreement are not being fully funded through other sources.
- 11.2 CLPCCD certifies that it has not received full compensation for the direct education costs for the conduct of the courses offered as part of this CCAP Agreement from other sources.
- 11.3 TVROP agrees and acknowledges that CLPCCD will claim apportionment for the TVROP students enrolled in community college course(s) under this CCAP Agreement.

- 11.4 This CCAP Agreement certifies that any Las Positas COLLEGE instructor teaching a course on a TVROP campus has not been convicted of any sex offense as defined in Ed Code § 87010 or as amended, or any controlled substance offense as defined in Ed Code § 87011 or as amended. Sec. 2 (h)
- 11.5 This CCAP Agreement certifies that any community college instructor teaching a course at the partnering high school campus has not displaced or resulted in the termination of an existing high school teacher teaching the same course on that high school campus. Sec. 2 (i)
- 11.6 This CCAP Agreement certifies that a qualified high school teacher teaching a course offered for college credit at a high school campus has not displaced or resulted in the termination of an existing Las Positas COLLEGE faculty member teaching the same course at the Las Positas COLLEGE campus. Sec. 2 (j)
- 11.7 Las Positas COLLEGE certifies that:
- A community college course offered for college credit at the participating school district high school does not reduce access to the same course offered at the partnering college. Sec. 2 (k)(1)
 - The Agreement is consistent with the core mission of the Las Positas COLLEGE pursuant to Section 66010.4, and that students participating in this Agreement will not lead to displacement of otherwise eligible adults at the COLLEGE. Sec. 2 (k)(3)
- 11.8 This Agreement certifies that CLPCCD, TVROP and Las Positas COLLEGE comply with local collective bargaining agreements and all state and federal reporting requirements regarding the qualifications of the teacher or faculty member teaching a CCAP Agreement course offered for high school credit. Sec. 2 (l)

12. PROGRAM IMPROVEMENT

- 12.1 CLPCCD, Las Positas COLLEGE and TVROP may annually conduct surveys of participating TVROP pupils, instructors, principals, and guidance counselors for the purpose of informing practice, making adjustments, and improving the quality of courses offered as part of this CCAP Agreement.

13. RECORDS

- 13.1 Permanent records of student attendance, grades and achievement will be maintained by TVROP for TVROP students who enroll in any course(s) offered as

part of this CCAP Agreement. Permanent records of student enrollment, grades and achievement for Las Positas COLLEGE students shall be maintained by the College.

- 13.2 Each party shall maintain records pertaining to this CCAP Agreement as may be required by federal and state law. Each party may review and obtain a copy of the other party's pertinent records subject to federal and state privacy statutes.

14. REIMBURSEMENT

- 14.1 The financial arrangements implied herein may be adjusted annually by a duly adopted written Appendix to this CCAP Agreement.

15. FACILITIES

- 15.1 TVROP will provide adequate classroom space at its facilities, or other mutually agreed upon location, to conduct the instruction and do so without charge to CLPCCD or students. TVROP agrees to clean, maintain, and safeguard TVROP's premises. TVROP warrants that its facilities are safe and compliant with all applicable building, fire, and safety codes.
- 15.2 TVROP will furnish, at its own expense, all course materials, specialized equipment, books and other necessary equipment for all TVROP students. The parties understand that such equipment and materials are TVROP's sole property. The instructor shall determine the type, make, and model of all equipment, books and materials to be used during each course offered as part of this CCAP Agreement. TVROP understands that no equipment or materials fee may be charged to students except as may be provided for in Education Code 49011.
- 15.3 Las Positas COLLEGE facilities may be used subject to mutual agreement by the parties as expressed in the Appendix to this Agreement.

16. INDEMNIFICATION

- 16.1 TVROP agrees to and shall indemnify, save and hold harmless the Las Positas COLLEGE and CLPCCD and its governing board, officers, employees, administrators, independent contractors, subcontractors, agents and other representatives from all claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments, arising out of TVROP's performance of this Agreement. The obligation to indemnify shall extend to all claims and losses that arise from the negligence of TVROP, its officers, employees, independent contractors, subcontractors, agents and other representatives.

- 16.2 CLPCCD agrees to and shall indemnify, save and hold harmless the TVROP and its governing board, officers, employees, administrators, independent contractors, subcontractors, agents and other representatives from any and all claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments, arising out of CLPCCD and Las Positas COLLEGE's performance of this Agreement. The obligation to indemnify shall extend to all claims and losses that arise from the negligence of CLPCCD and Las Positas COLLEGE, its officers, employees, independent contractors, subcontractors, agents and other representatives.

17. INSURANCE

- 17.1 TVROP, in order to protect CLPCCD, its agents, employees and officers against claims and liability for death, injury, loss and damage arising out of or in any manner connected with the performance and operation of the terms of this agreement, shall secure and maintain in force during the entire term of this CCAP Agreement, insurance coverage or an approved program of self-insurance in the amount of not less than ONE MILLION DOLLARS (\$1,000,000) per incident, and property damage insurance of not less than ONE HUNDRED THOUSAND DOLLARS (\$100,000) per accident with an admitted California insurer duly licensed to engage in the business of insurance in the State of California, or public entity risk management Joint Powers Authority, authorized to provide public liability and property damage insurance in the state of California. Said policy of insurance, insurance coverage through a public entity risk management JPA or program of self-insurance shall expressly name Las Positas COLLEGE and CLPCCD, its agents, employees and officers as an additional insured for the purposes of this Agreement. A certificate of insurance including such endorsement shall be furnished to Las Positas COLLEGE and to CLPCCD.
- 17.2 For the purpose of Workers' Compensation, TVROP shall be the "primary employer" for all its personnel who perform services as instructors and support staff. TVROP shall be solely responsible for processing, investigating, defending, and paying all workers' compensation claims by their respective TVROP personnel made in connection with performing services and receiving instruction under this Agreement. TVROP agrees to hold harmless, indemnify, and defend Las Positas COLLEGE and CLPCCD, its directors, officers, agents, and employees from any liability resulting from its failure to process, investigate, defend, or pay any workers' compensation claims by TVROP personnel connected with providing services under this CCAP Agreement. TVROP is not responsible for non-School District personnel who may serve as instructors or students who are not affiliated with the TVROP.

18. NON-DISCRIMINATION

18.1 Neither TVROP nor Las Positas COLLEGE and CLPCCD shall discriminate on the basis of race or ethnicity, gender, nationality, physical or mental disability, sexual orientation, religion, or any other protected class under California State or federal law.

19. TERMINATION

19.1 Either party may terminate this CCAP Agreement by giving written notice specifying the effective date and scope of such termination. The termination notice must be presented by January 15 for the following fall semester and by September 1 for the following spring semester. Written notice of termination of this CCAP Agreement shall be addressed to the responsible person listed in Section 20 below.

20. NOTICES

20.1 Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U.S. Mail, postage to be prepaid, to the following addresses:

CLPCCD, Chabot-Las Positas Community College
District 7600 Dublin Boulevard, 3rd Floor
Dublin, CA 94568
Attn: Vice Chancellor, Business Services

Tri-Valley ROP
1040 Florence Road
Livermore, CA 94550
Attn: Superintendent

21. INTEGRATION

21.1 This CCAP Agreement sets forth the entire agreement between the Parties relating to the subject matter of this CCAP Agreement. All agreements or representations, express or implied, oral or written, of the Parties with regard to the subject matter hereof are incorporated into this Agreement.

22. MODIFICATION AND AMENDMENT

22.1 No modifications or amendments of any of the terms or provisions of this CCAP Agreement shall be binding unless made in writing and signed by the Parties.

23. GOVERNING LAWS

23.1 This agreement shall be interpreted according to the laws of the State of California.

24. COMMUNITY COLLEGE DISTRICT BOUNDARIES

24.1 For locations outside the geographical service area boundaries of CLPCCD, CLPCCD and Las Positas COLLEGE will comply with the requirements of Title 5 of the California Code of Regulations, Sections 53000 et seq. or as amended, concerning approval by adjoining high school or community college districts and use of non- district facilities.

25. SEVERABILITY

25.1 This CCAP Agreement shall be considered severable, such that if any provision or part of the CCAP Agreement is ever held invalid under any law or ruling, that provision or part of the CCAP Agreement shall remain in force and effect to the extent allowed by law, and all other provisions or parts shall remain in full force and effect.

26. COUNTERPARTS

26.1 This CCAP Agreement may be executed by the parties in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument.

Executed on June 17, 2025

Julie Duncan
By: Julie Duncan (Nov 6, 2025 17:05:03 PST)

Julie Duncan, Superintendent
Tri-Valley ROP

By: Dyrell Foster
Dr. Foster, President
Las Positas College

By: Jonah R. Nicholas
Jonah Nicholas, Vice-Chancellor, Business
Services, Las Positas-Las Positas Community
College District

APPENDIX

COLLEGE AND CAREER ACCESS PATHWAYS PARTNERSHIP AGREEMENT FOR DUAL ENROLLMENT

WHEREAS, the College and Career Access Pathways Partnership Agreement (CCAP Agreement) is between Chabot-Las Positas Community College District ("CLPCCD"), 7600 Dublin Boulevard, 3rd Floor, Dublin, CA 94568, and Tri-Valley Regional Occupational Program ("TVROP") and

WHEREAS, CLPCCD and TVROP agree to record CLPCCD and TVROP specific components of the CCAP Agreement using this Appendix for purposes of addressing mandated reporting requirements to include, but not limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses; and Sec. 2 (c)(1)

WHEREAS, the CCAP Agreement Appendix shall also be used to record protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community college courses; and Sec. 2 (c)(1)

WHEREAS, participation in the CCAP Agreement is consistent with the core mission of the community colleges pursuant to Section 66010.4, and pupils participating in a CCAP Agreement will not lead to enrollment displacement of otherwise eligible adults in the community college; Sec. 2 (k)(3)

NOW THEREFORE, CLPCCD, Las Positas College and TVROP agree as follows:

1. CCAP AGREEMENT

- a. The governing board of each partner, CLPCCD, Las Positas COLLEGE and TVROP, shall present, take comments from the public on, and approve or disapprove the dual enrollment partnership agreement at an open public meeting of the governing board.
- b. Las Positas COLLEGE shall file this CCAP Agreement with the office of the Chancellor of the California community colleges prior to the start of the partnership. Sec. 2 (c)(2) Confirmation of the filing shall be provided to TVROP and CLPCCD.
- c. CLPCCD, Las Positas COLLEGE and TVROP shall review and establish new or amended CCAP Agreements annually on or before the end of each school year and follow the protocols set forth in (a) and (b) of this section.

- d. CLPCCD, Las Positas COLLEGE and TVROP point of contact: Sec. 2 (c)(2)

LOCATION	NAME	TELEPHONE	EMAIL
CLPCCD:	Dr. Theresa Fleischer-Rowland	925-485-5244	trowland@clpccd.org
Las Positas College:	Traci Peterson	925-424-1109	tpeterson@laspositascollege.edu
Tri-Valley ROP:	Julie Duncan	925-455-4800	jduncan@tvrop.org

2. STUDENT SELECTION

- a. Minimum School Day - TVROP certifies that it shall teach TVROP students participating as part of the CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code §§ 46141 and 46142. In all circumstances Las Positas COLLEGE shall claim allowable FTES for the enrollment of high school students in any CCAP Agreement community college course.
- b. TVROP shall select students consistent with the intent of AB 288 to include: high school students “who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer improving high school graduation rates, and assisting high school pupils to achieve college and career readiness” *Sec. 2 (a)* and “underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate.” *Sec. 1 (d)*
- c. Las Positas COLLEGE and TVROP certify that participating students will have a signed parental consent form on file with Las Positas COLLEGE. *Preamble and Sec. 2 (c)(1)*
- d. Las Positas COLLEGE and TVROP certify that participating students may enroll in up to a maximum of 15 unit load per term, the units may not constitute more than four courses per term, the units are part of an academic (educational) program identified as part of this CCAP Agreement and the units are part of an academic (educational) program designed to award students both a high school diploma and an associate degree or a certificate or credential. *Sec. 2 (p)(1-3)*

3. CCAP AGREEMENT EDUCATIONAL PROGRAM(S) AND COURSE(S)

- a. Las Positas COLLEGE is responsible for all educational program(s) and course(s) offered as part of this CCAP Agreement whether the educational program(s) and course(s) are offered at the TVROP or Las Positas COLLEGE.

4. CCAP AGREEMENT WITH TRI-VALLEY ROP - LAS POSITAS COLLEGE

of the Chabot-Las Positas Community College District, has identified the following list of courses to provide a breadth of options and access to college and career pathways. This course list will be modified each year to accommodate the needs of students.

Required: Describe the criteria used to assess the ability of pupils to benefit from the course(s) offered (Sec. 2 (c)(1):

Counselors and teachers select students based on academic readiness and the alignment of the course content to students' and educational goals. TVROP and COLLEGE faculty identified CCAP courses using the following criteria: 1) alignment with high school and college programs of study. 2) the potential for course completion to accelerate students' time to complete a post-secondary degree or certificate.

TOTAL NUMBER OF STUDENTS TO BE SERVED: 400	TOTAL PROJECTED FTES: 75
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COURSE#	COURSE NAME	UNITS	LOCATION
ANTR 3	Cultural Anthropology	3	TBD
BI0 40	Humans and the Environment	3	TBD
BUSN 40	Introduction to Business	3	TBD
CMST 1	Fundamentals Public Speaking	3	☒ CC ☐ HS
ENG 1A	Critical Reading and Composition	3	TBD
ENG7	Critical Thinking and Writing Across Disciplines	3	TBD
ENGR 1	Introduction to Engineering	2	TBD
GDDM 12	2D Animation	3	TBD
HEA 7	Introduction to Public Health	3	TBD
HUMN 2	Introduction to Film Studies	3	TBD
HUMN 3	Introduction to Humanities	3	TBD
JAMS 1	Introduction to Mass Communications	3	TBD
MATH 3	Multivariable Calculus	5	TBD
MUS 13	History of Rock & Roll	3	TBD
PCN 10	Career and Educational Planning	2	TBD
PCN 15	College Study Skills	2	TBD
PCN 25	Transition to College	0.5	TBD
PSYC 1	General Psychology	3	TBD

PSYC 3	Intro. to Social Psychology	3	TBD
PSYC 4	Brain, Mind, and Behavior	3	TBD
SOC 1	Principles of Sociology	3	TBD
WLDT 55	Print Reading for Industry	2	☒ CC ☐ HS
WLDT 61	Welding Ferrous Metals	3	☒ CC ☐ HS
WLDT 62	Welding Nonferrous Metals	3	☒ CC ☐ HS
WLDT 61AL	SMAW Skills Lab	2	☒ CC ☐ HS
WLDT 61BL	FCAW Skills Lab	2	☒ CC ☐ HS
WLDT 62AL	GTAW Skills Lab	2	☒ CC ☐ HS
WLDT 62BL	GMAW Skills Lab	2	☒ CC ☐ HS
WLDT 70	Introduction to Welding	2	☒ CC ☐ HS
WLDT 73	Welding Workplace Safety	1	☒ CC ☐ HS
WRXX 95	General Work Experience	1-6	TBD

5. **BOOKS AND INSTRUCTIONAL MATERIALS** - The total cost of books and instructional materials for school district students participating as part of this CCAP agreement will be borne by school district.

COURSE NAME	TEXT	COST	OTHER INSTRUCTIONAL MATERIALS	COST
TBD	TBD	TBD	TBD	TBD

6. **MANDATED ANNUAL STATE REPORTING**

- a. Las Positas COLLEGE and TVROP shall ensure accurate and timely reporting of the total number of CLPCCD full-time equivalent students generated by CCAP Agreement partnership participants.
- b. Las Positas COLLEGE and TVROP shall each year report the annual total number of unduplicated high school student headcount by school site enrolled under the CCAP Agreement are aggregated by gender and ethnicity and reconciled on or before June 30, and the information shall be reported in compliance with all applicable state and federal privacy laws. The CLPCCD shall annually report the student data to the office of the Chancellor of the California Community Colleges. *Sec. 2 (i) (1)(A)*
- c. Las Positas COLLEGE and TVROP shall report the annual total number of community college courses by category and type and by school site enrolled in under this CCAP Agreement. *Sec. 2 (i) (1)(B)*

- d. Las Positas COLLEGE and TVROP shall report the annual total number of the unduplicated high school student headcount and the percentage of successful course completions, by course category and type and by school site. *Sec. 2 (i)(1)(C)*
- e. Las Positas COLLEGE and TVROP shall report the annual total number of full-time equivalent students generated by this CCAP Agreement. *Sec. 2 (i)(1)(D)*
- f. Las Positas COLLEGE and TVROP shall ensure that the point of contact for each site establishes protocols for the collection and dissemination of participating student data each semester within 30 days of the end of the term.

7. CCAP AGREEMENT DATA MATCH AND REPORTING

- a. Las Positas COLLEGE and TVROP shall ensure operational protocols consistent with the collection of participating student data and the timely submission of the data.
- b. CLPCCD shall report all program and participating student data to the office of the Chancellor of the California Community Colleges.

8. PRIVACY OF STUDENT RECORDS

CLPCCD, Las Positas COLLEGE and TVROP understand and agree that education records of students enrolled in the CCAP Agreement course and personally identifiable information contained in those educational records are subject to the Family Educational Rights and Privacy Act (FERPA) 20 U.S.C. § 1232g; 34 C.F.R. Part 99, including the disclosure provisions of § 99.30 and state law as set forth in Education Code §§ 49064 and 49076). CLPCCD, Las Positas COLLEGE and TVROP agree to hold all student education records generated pursuant to this CCAP Agreement in strict confidence, and further agree not to re-disclose such records except as authorized by applicable law or regulation or by the parent or guardian's prior written consent. (34 C.F.R. § 99.33 (a), (b); 34 C.F.R. § 99.34(b) and Education Code §§ 49064 and 49076.)

- a. **Limitation on Use.** CLPCCD, Las Positas COLLEGE and TVROP shall use each student education record that is collected pursuant to this CCAP Agreement solely for a purpose(s) consistent with CLPCCD, Las Positas COLLEGE and TVROP authority to access that information pursuant to Federal and State law, as may be as applicable. (34 C.F.R. § 99.31, 34 C.F.R. § 99.34, and Education Code § 49076.)
- b. **Recordkeeping Requirements.** Las Positas COLLEGE and TVROP shall comply with the requirements governing maintenance of records of each request for access to and each disclosure of, student education records set forth under Title 34, Code of Federal Regulations § 99.32 and under Education Code § 49064 as applicable.
- c. **Acknowledgement of Receipt of Notice of FERPA Regulations.** By signature of its authorized representative or agent on this Agreement, CLPCCD, Las Positas COLLEGE and TVROP hereby acknowledges that it has been provided with the

notice required under 34 C.F.R. § 99.33(d) that it is strictly prohibited from re-disclosing student education records to any other person or entity except as authorized by applicable law or regulation or by the parent or guardian's prior written consent.

9. FACILITIES USE

- d. Las Positas COLLEGE and TVROP shall adhere to the terms outlined in Section 15, Facilities, of this CCAP Agreement.
- e. Las Positas COLLEGE, as part of Section 15.3 of this CCAP Agreement, shall extend access and use of the following Las Positas COLLEGE facilities:

BUILDING	CLASSROOM	DAYS	HOURS
TBD	TBD	TBD	TBD

5. E. Approval of the CTE Employer Industry Sector Advisory Committee 2025 - 2026

Quick Summary / Abstract

The Board will consider the approval of the CTE Industry Sector Advisory Committee List for 2025 - 2026.

Supporting Documents



[_CTE Employer Industry Sector Advisory Committee 2025-2026](#)

CTE Employer Industry Sector Advisory Committee 2025 - 2026

Agriculture		
Annette Warner	Madsen Cattle	Member
Brenda Morris	Morris Ranching	Member
Dan Marciel	Marciel Farms	Member
Jacquie Williams-Courtright	Alden Lane Nursery	Member
Joe McNealy	LVJUSD	Member/Teacher
Lori Porter	LVJUSD	Member/Teacher
Patsy Gilbert	LLNL	Member/Teacher
Ashley Porter	LVJUSD	Member/Teacher
Sheila Fagliano	Livermore Sanitation Community Relations Mgr	Member
Tim Koopmann	Koopmann Ranch	Member
Arts, Media & Entertainment		
Amy Mattern	Las Positas College	Member
Brendan Scarramuzzo	Laika Studios	Member
Jackie Scarramuzzo	Freelance Background Artist	Member
Chris Meyer	TVROP	Member/Teacher
Chris Sunga	FOF Esports	Member
Jennifer Hunau	DUSD	Member/Administrator
AJ Zalani	DUSD	Student
Marc Schultz	Las Positas College Faculty	Member
Monica Capiello	Ohlone College Faculty	Member
Isabel Reichert	Ohlone College Faculty	Member
Miguel Baez	DUSD	Member/Teacher
Peter Kuo	Las Positas College Faculty	Member
Building and Construction Trades		
Chuck Gnagy	TVROP	Member/Teacher
Brian Lescure	Plumbers and Pipefitters Local 159	Member
Brian Werner	SM104	Member
Austin Mendoza	CTWI	Member
Henry Funcke	Sheet Metal Workers Local 104	Member
Madisen Ellis	CTWI	Member
Cari Dunmeyer	LVJUSD	Parent
Bob Llewellyn	DC16 IUPAT	Member
Jacob Dunmeyer	LVJUSD	Student
Jason Anthony	DC16 IUPAT	Member
Enrique Leon	McGrath Service Manager	Member
Patricia Maloney	McGrath Senior Corporate Recruiter	Member
Education, Child Development and Family Services		
Stuart McElderry	Las Positas College	Member/College Dean
Donielle Machi	DUSD	Member/CC Supervisor
Josh Hill	PUSD	Member/Teacher
Tracy Cao	PUSD	Parent
Akhil Raman	PUSD	Member/Administrator
Alison Chen	PUSD	Student
Jennifer Nickl	DUSD	Member/Administrator
Edress Waziri	LVJUSD	Member/Counselor
Jessica Bisagno	PUSD	Member/Administrator
Michelle Simotas	Las Positas College	Member/College Dean
Nan Ho	Las Positas College VP Academic Services	Member/LPC Administration
Lyndale Garner	Las Positas College Faculty	Member
Stephany Chavez	Las Positas College	Member
Tami Turner	LVJUSD	Member/Teacher
Kelly Baird	PUSD	Parent
Nadiyah Taylor	Las Positas College Faculty	Member
Molly Allen	PUSD	Member/Counselor
Nancy Blair	Livermore Area Recreation and Park District	Member
Nichole Slavec	DUSD	Member/Teacher

Paula-Ann Cabading	TVROP	Member/CCS
Sebastian Bull	PUSD	Member/Administrator
Michelle Pechette	LVJUSD	Member/Administrator
Angela Lopez	Director of LPC Child Care Center	Member
Laurie Walker	PUSD Board Trustee	Member
Margie Costello-Chevis	Director LLESA	Member
Ana Del Aguila	Las Positas College Faculty	Member
Joelle Glushenko	TVROP	Member/Contractor
Eleina Edwards	LVJUSD	Member/Counselor
Christina Lee	Las Positas College Counselor	Member
Heather Pereira	PUSD	Member/Administrator
Tori Ha	LVJUSD	Member/Administrator
Laura Reno	Las Positas College Faculty	Member
Olivia Higgins	DUSD Elementary School Teacher	Member
Karen Nattras	Las Positas College Faculty	Member
Riley Baird	PUSD	Student
Wazhma Masarweh	Child Care Owner	Member/CC Supervisor
Michelle Seugling	LVJUSD	Member/Administrator
Janette Billingsley	Free to Be Me	Member/CC Supervisor
Caroline Doidge	LVJUSD	Member/CC Supervisor
Shruti Agarwal	Shruti's Family Daycare	Member
Theresa Mailander	LPC CDC ECE Specialist/Faculty	Member/CC Supervisor
Janani Krishna	Child Care	Member
Zach Radecke	LVJUSD	Member/ Counselor
Meredith Dorado	TVROP	Member/Contractor
Danielle Smiley	TVROP	Member/Teacher
Winter Jones	PUSD	Member/Counselor
Shelley Matek	TVROP	Member/Teacher
Julie Foley	PUSD	Member/Teacher
Engineering & Architecture		
Joanna Albala	Lawrence Livermore National Lab	Member
Amos Nugent III	PUSD Director of CTE/Adult Ed	Member
Robin Fewster	PUSD	Member/Teacher
Emily Prusso	LVJUSD Board Trustee	Member
Paul Stepanek	Topcon	Member
Jean O'Neil-Opipari	Las Positas College Outreach Specialist	Member
Jennifer Decker	Las Positas College Faculty	Member
Karen Fletcher	LVJUSD	Member/Teacher
Eric Ra	PUSD	Member/Teacher
Lenni Velez	DUSD	Member/Administrator
Tom Manger	Stem Center & Makerspace Livermore Municipal Airport	Member
Dave Uken	DUSD	Member/Teacher
Dorothy Morillos	LVJUSD	Member/Teacher
Kristin Speck	DUSD Board Trustee	Member
Chris Jones	PUSD	Member/Teacher
Matthew Edwards	LVJUSD	Parent
Anthony Edwards	LVJUSD	Student
Jaden Jirasevijinda	LVJUSD	Student
Anthony Reil	LVJUSD	Student
Michael Nolan McClung	LVJUSD	Student
Natalie Lowery	LVJUSD	Student
Elham Hashimi	LVJUSD	Student
Viola Williams	LVJUSD	Student
Shree Manickaraja	LVJUSD	Student
Bob Bishop	LVJUSD/Bishop Associates Engineering	Parent
Chris Guenther	LVJUSD/MacKay & Soms Civil Engineers, Inc.	Parent
Janet Siemens	LVJUSD	Parent
Eugene Chou	DUSD	Member/Teacher
Gary Johnson	PUSD	Member/Teacher

Ernesto Baena	PUSD	Member/Teacher
Greg Dankwardt	PUSD	Member/Teacher
Joseph Friesen	PUSD	Member/Teacher
Gretchen Reynolds	LVJUSD	Member/Teacher
Alexis Fineman	SEI Inc.	Member
April Gallagher	LVJUSD	Parent
Roxana Mohammed	LVJUSD Administrator	Member
Tom Shefler	LVJUSD	Member/Teacher
Tricia Pontau	City of Livermore Climate Action Plan	Member
April Treece	Bay Area LEEDS	Member
Jamie Mather	CTWI	Member
Priscilla Hoang	CTWI	Member
Health Science & Medical Technology		
Dr. Fang Guo	Kaiser Physician	Member
Julianne Sundstrom	DUSD	Member/Teacher
Patrcia Ramsay	DUSD	Member/Teacher
Kamal Bharucha	Physician	Member
LTC Richard King Garrison	Camp Parks	Member
Lisa Adamos	DUSD	Parent
Lizbeth Lawson	DUSD	Parent
Jeff Branchaud	PUSD	Teacher
Noralyn Huang	Kaiser Permanente RN	Member
Shamaila Yaqub	DUSD	Parent
Ben Lin	Grand Rounds DUSD	Member
Rashi Gupta	DUSD	Student
Jason Morganstein	TVROP	Member/Teacher
Paul Sauer	Camp Parks	Member
Shania Desai	DUSD	Student
Antonio Rueda	TVROP	Member/Teacher
Megan Baker	TVROP	Member/Teacher
Jethel Fernandez-Herrera	Stanford Health Cardiovascular Nurse Coordinator	Member
Mario Perez	Spine and Sport Physical Therapy	Member
Nola Ting	DUSD	Parent
Ken Cuzzo	PUSD	Member/Teacher
Jocelyn Balland	DHS	Student
Arnob Dar	Staff Scientist - Materials Chemist/Physicist	Member
Niro Wijesekera	Roche Diagnostics	Member
Joydeep Mukherjee	Industry Mentor & Parent	Member
Anita Sodha	DUSD	Parent
Amol Baviskar	DUSD	Parent
Swapna Puskoor	DUSD	Parent
Chandra Shekar	DUSD	Parent
Sandeep Banerjie	DUSD	Parent
Banerjie Tuli	DUSD	Parent
Sofia Kukricar	DUSD	Student
Rishika Singh	DUSD	Student
Atharva Baviskar	DUSD	Student
Shreeya Rao Lalam	DUSD	Student
Sophia Wang	DUSD	Student
Aryan Panigrahi	DUSD	Student
Yashi Vijay	DUSD	Student
Ziteng Gao	DUSD	Student
Brandon Hanson	DUSD	Student
Sanvi Dubbaka	DUSD	Student
Charvi Appana	DUSD	Student
Anika Kuppur	DUSD	Student
Brittney Bochenek	Cooper Sports Performance	Member
Yolanda Fintshenko	Executive Director - Daybreak Labs	Member
Kaylee Tran	DUSD	Student

Shaaktiram Balakumar	DUSD	Student
Jessica Matias	Spine and Sport Physical Therapy	Member
Jennifer Miller	Tri-Valley Orthopedics PT	Member
Iman Awais	DHS	Student
Chandni Suba	Tri-Valley Orthopedics PT	Member
Greeshma Adiga	DUSD	Student
Megan Lipman	PUSD	Member/Teacher
Neha Varughese	DUSD	Student
Mindy Tindle	Nurse Educator	Member
Ryan Nishimoto	Alameda County	Member
Hien Duong	DUSD	Student
Annabella Wu	DUSD	Student
Adrienne Guan	DUSD	Student
Tiffany Huang	DUSD	Student
Amanda Lawson	DUSD	Student
Annette Suga	Camp Parks	Member
Austin Meng	DUSD	Student
Aditi Kapadia	DUSD	Student
Analyn Novenario	DUSD	Student
Subbulakshmi Palanichamy	DUSD	Member/Teacher
Sattia Dessingou	DUSD	Parent
Sabrina Mierswa	LLNL Researcher	Member
Allyson Ortner	TVROP	Member/Teacher
Amaan Mohammed	DUSD	Student
Chibo Hong	UCSF Research Specialist	Member
Diana Hasenpflug	PUSD/TVROP	Member/Teacher
Alysa Oliver	TVROP	Member/Teacher
Alexandra Buttars	The Athletes Club PT	Member
Kathreece Farrales	DUSD Athletic Trainer	Member
Heer Dadia	DUSD	Student
Laurie Herbert	Gentiva	Member
Matt Campbell	DUSD Asst Superintendent	Member
Patrick Aguiar	Stanford Healthcare Tri-Valley	Member
Monice Juan	Stanford Healthcare Tri-Valley	Member
Jason Lacanlale	Spine and Sport Physical Therapy	Member
Andrew Hamel	Prodigy Fitness	Member
Robert Bax	Select Physical Therapy	Member
Dr. David Majeroni	Majeroni Orthodontics	Member
Monte Spicer	Kinectic Chain Sport	Member
Timothy Park	DUSD	Student
Kathy Cabrera	TVROP	Member/Teacher
Jessica Rose	DUSD	Member
Diya Kulkarni	DUSD	Student
Mary Dunn	Stanford Healthcare Tri-Valley	Member
Sara Beyne	FHS/TVROP	Member/Teacher
Sarah Easterday	Creekview Assisted/Memory Care	Member
Shannon Stewart	Stanford Healthcare Tri-Valley	Member
Linda Valenty	Kaiser Permanente	Member
Cheryl Billeci, DPT	TVROP	Member/Teacher
Colin Novenario	DUSD	Student
Chris Copeland, DPT	Select Physical Therapy	Member
Dr. Gita Surti, MD	Medical Explorers	Member
Teresa Tejada, DPT	Kaiser Permanente - Physical Therapist	Member
Dennis Pearce	American Legion Post 10 & Camp Parks	Member
Patrick Cuadro	CSU East Bay, Nursing Student	Member
Zoe Zannis	TVROP	Member
Juan Guzman	Medical Devices	Parent
Rajwinder Randhawa	Nurse	Parent
Stacey Lambert	TVROP	Parent

Melanie Reed	TVROP	Student
Katelyn Caaney	TVROP	Student
Kashef Qaadri	Bio-Rad Marketing	Member
Tim Lewandowski	Zeiss Clinical Ops	Member
Deborah Baluyot	Bio-Rad Scientist	Member
Tracy Parker	DUSD	Member/Teacher
Trisha Kang	DUSD	Student
Anne Ha	DUSD	Member/Teacher
Katherine Hermens	DUSD	Member/Teacher
Alice Gillen	LLNL Scientist	Member
Michael Dang	Molecular Designs Scientist	Member
Brent Sendayen	Gritstone Bio Senior Research Associate	Member
Lee Ann	Personal Edge Physical Therapy	Member
Angelica Peters	Sava Faculty	Member
Hospitality, Tourism & Recreation		
Brian McGlynn	Diablo Valley College	Member
Natalie Burbach	LVJUSD	Member/Teacher
Heather Halliday	PUSD	Member/Teacher
Kim Saah	PUSD	Member/Teacher
Julia Ford	PUSD	Member/Teacher
Steven Dady	PUSD	Member/Teacher
Melissa Duesler	DUSD	Member/Teacher
Evan Branning	PUSD	Member/Teacher
Jeff Farlow	Wente Vineyards	Member
Jeff Glatstein	LVJUSD	Member/Teacher
Jennifer Meyer	PUSD	Member/Teacher
Kimberley Saah	PUSD	Member/Teacher
Julie Christman	PUSD	Member/Teacher
Mark Duesler	Frontier Energy Chef Consultant	Member
Melissa Duesler	DUSD	Member/Teacher
Patrick McElroy	Stoneridge Creek Executive Director	Member
Razan Srour	DUSD	Member/Teacher
Leena Hung	DUSD	Member/Teacher
Debbie Scherschel	PUSD	Member/Teacher
Elizabeth Kang	LVJUSD	Member/Teacher
Squire Davidson	Diablo Valley College Program Manager/Chef	Member
Information & Communication Technologies		
Kenon Willis	LVJUSD	Member/Teacher
Maria Manzano	PUSD	Member/Teacher
Mike Alvarez	Las Positas College	Member
Deepa Patel	PUSD	Member/Teacher
Scott Padway	PUSD	Member/Teacher
Kevin Kiyoi	PUSD	Member/Teacher
Shannon Sos	PUSD	Member/Teacher
Jason Oswalt	PUSD	Member/Teacher
Bryan Thai	PUSD	Member/Teacher
Geoff Warner	LVJUSD	Member/ Chief Technology Officer
Moah Daoud	Las Positas College Faculty	Member
Heather Stratton	LVJUSD	Parent
Betza Camacho	LVJUSD	Parent
Dara Gribi	LVJUSD	Parent
Lucas Gribi	LVJUSD	Student
Stephen Bringuel	Computa Center	Member
Terresa Williams	TVROP	Member/Contractor
David Carter	LVJUSD	Member/Teacher
Marketing, Sales & Services		
Anne Kennedy	Las Positas College	Member/Outreach Specialist
Christoff Connor	Epic Wine & Spirits	Member
Niko Lecco	BSN Sports	Member

Jacqueline Brown	Workday	Member
Aarushi Gupta	PUSD	Student
Niyanth Kanakasabapathy	PUSD	Student
Presha Dutt	DUSD	Student
Kavya Dadia	DUSD	Student
Drew Patterson	Las Positas College Faculty	Member
Steve McCoy-Thompson	Embarcadero Media	Member
Mandy Hobbs	TVROP	Member/Teacher
Roseabelle Malmgren	CPG Sales	Member
Rachel Peters Orpina	Workday	Member
Michaela Lavell	Epic Wine & Spirits	Member
Samriti Singh	DUSD	Parent
Deepika Suresh	PUSD	Student
Bill Branca	DUSD Asst Director CTE/Adult Ed	Member
Tadeh Sarkis-Kelly	Apple	Member
Shalini Pareek	JP Morgan Chase	Member
Josh Butterfield	PUSD	Member/Administrator
Cara Li	PUSD	Student
Tami Raaker	TVROP	Member/Teacher
Todd Halvorson	Junior Achievement	Member
Catherine Alfaro Gomez	Las Positas College	Member
Dave Coleman	TVROP/LVJUSD	Member/Teacher
Dr. Sherry Hu	Vice Mayor of Dublin/ Beyond Academy	Member
Cass Morgan	Five9	Member
Chitra Narang	FHS	Parent
Jose Parra	Kooler Quest	Member
Tyna Chabra	PUSD	Student
Atul Trivedi	Genentech	Member
Bailey Udoutch	TVROP	Member/Teacher
Aanya Sheth	Dublin DECA	Student
Marjan Akrami	TVROP	Member/Teacher
Donna Rehrmann	Stomper Company Inc	Member
Mark Tran	Cennos, Inc.	Member
Michelle Prior	FIDM	Member
Nikki Lemoine	Piazza Pellegrini	Member
Colleen Wortham	GHS	Parent
Maureen Byrne	DUSD	Member/Administrator
Public Service		
Larry Low	TVROP	Member/Teacher
Austin Hutson	TVROP	Member/Teacher
Ed Diolazo	PUSD	Member/Administrator
Michael D. Lane	Greenberg Traurig, LLP Attorney	Member
Mike McQuiston	Las Positas College	Member/Dean
Leo Basped	Dublin Police Services	Sergeant
Nayan Kolupuru	Dublin HS/CJA/Dublin Police Explorer	Student
Ruben Pola	Alameda County Sheriff	Member
Jason Louie	PUSD	Student
Jake Ebner	Livermore Police/School Resource Officer	Member
Raymond Leong	CA Dept of Justice	Member
Nayan Kolpuru	Dublin HS/CJA/Dublin Police Explorer	Member
Sarah Perez	CA Dept of Justice- Special Agent	Member
George Freelen	Fire Academy Instructor	Member
Marc Plute	Livermore Police Sergeant	Member
Jenna Dolan	FHS/CJA/Pleasanton Police Explorer	Member
Malcolm Norrington	PUSD	Member/Administrator
Tim Dolan	Oakland Police	Member
Tara Mansky	Millbrae Police	Member
Alex Gutierrez	Livermore Police	Member
Vicki Shipman	Las Positas College	Member

Tyler Hahn	California Highway Patrol	Member
Taylor Burruss	Livermore Police Department	Member
Josh Phillips	Dublin Police Services	Member
Dan Musselman	LVJUSD	Member/Administrator
Mitch De Anda	Cal Fire Fighter Apprenticeship	Member
Transportation		
Brian Hagopian	Las Positas College	Member
Ben Shell	PPG	Member
Kevin Hernandez	LVJUSD	Student
Bill Andrews	Peralta College	Member
Dawn Rogers	Gillig	Member
Elodia Hernandez	Gillig	Member
Cody Hagen	Ford Motor Co	Member
Dana Rowley	LVEF President	Member
David Miller	PPG	Member
George Ocasio	C C Collision	Member
James Weston	Las Positas College Faculty	Member
Juan Maldonado	Ford Motor Co	Member
Jason Krolkowski	LVJUSD Director of Curriculum	Member
Paul Grassechi	LVJUSD	Member/Teacher
Randy Barnard	TVROP	Member/Teacher
Scott Miner	Las Positas College Faculty	Member
Tony Sanchez	B&S Hacienda Auto Body	Member
Laura Lozano	Contra Costaa College Faculty	Member
Jeffrey Beebe	Modesto Junior College Cal Firefighter Apprenticeship	Member
Daniel Pareja	Eden ROP	Member
Mark Holloway	i-Car	Member
Johnny Cimino	Mission Valley ROP	Member
Robert Harris	Auto Fidelity	Member
John Trimarche	Kent Automotive	Member
Erik York	National Auto Parts- Oakland	Member
Dennis O'Keefe	3M	Member
Tracy Heskett	Gillig Bus Company	Member
Gilbert Daniel	US Chemical Company	Member
Don Dutra	Martin Auto Color	Member
Jeff Parker	Evercoat Company	Member
Clark Conover	LVJUSD	Member/Administrator
Paul McGuire	Mitchell International	Member
John Myles	TVROP	Member/Teacher
Zolton A Papp	National Oak Distributors	Member
Cole Gouvaia	Former Student	Member
Garrett Johnson	Former Student	Member
Jeff Pawloski	Allen's Automotive and Towing	Member
Brian Mckee	Hunter Engineering	Member
Thierry Lima	Contra Costa College	Member

5. F. Approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee 2025 - 2026

Quick Summary / Abstract

The Board will consider the approval of the Regional CTE Tri-Valley Educational Collaborative (TEC) Advisory Committee List for 2025 - 2026.

Supporting Documents



[_CTE Tri-Valley Educational Collaborative Advisory Committee 2025 - 2026](#)

CTE TEC Advisory Committee 2025 - 2026

LAST NAME	FIRST NAME	TITLE	DISTRICT	SITE	SECTOR
Bacher	Samantha	College and Career Specialist	TVROP	EHS	Multiple
Baena	Ernesto	Teacher	PUSD	AVHS	Health Science & Medical Technology
Baez	Miguel	Teacher	DUSD	EHS	Arts, Media & Entertainment
Barnard	Randy	Teacher	TVROP	LHS	Transportation
Barrette	Lorra	Teacher	LVJUSD	LAE	Education, Dev Child & Family Services
Barton	Priscilla	Teacher	DUSD	DHS	Engineering & Architecture
Bisagno	Jessica	Vice Principal	PUSD	FHS	Multiple
Branca	Bill	Asst. Director, Adult and Career Education	DUSD	DHS	Multiple
Branchaud	Jeffrey	Teacher	PUSD	PMS	Engineering & Architecture
Bull	Sebastian	Principal	PUSD	FHS	Multiple
Burbach	Natalie	Teacher	LVJUSD	DVHS	Hospitality, Tourism & Recreation
Butterfield	Josh	Director, Secondary Education	PUSD	DO	Multiple
Byrne	Maureen	Principal	DUSD	DHS	Multiple
Cabading	Paula-Ann	College and Career Specialist	TVROP	LHS	Multiple
Cabrera	Kathy	Teacher	TVROP	GHS	Health Science & Medical Technology
Campbell	Matt	Asst Supt, Educational Ser.	DUSD	DO	Multiple
Campisi	Russell	Principal	PUSD	HPMS	Multiple
Capenter	Robert	Teacher	LVJUSD	LHS	Arts, Media & Entertainment
Carter	David	Teacher	LVJUSD	LHS	Information and Communication Technologies
Castro	Gabe	Video Production	LVJUSD	LHS	Arts, Media & Entertainment
Cecchi	Paula	Dean	LPC	LPC	STEM
Chou	Eugene	Teacher	DUSD	DHS	Multiple
Christman	Julie	Teacher	PUSD	HPMS	Education, Dev Child & Fam Services
Cuozzo	Ken	Teacher	PUSD	FHS	Health Science & Medical Technology
Cyr	Mengjiao	Teacher	PUSD	FHS	Information & Communication Technologies
Dady	Steven	Teacher	PUSD	AVHS	Hospitality, Tourism & Recreation
Dankwardt	Greg	Teacher	PUSD	HPMS	Engineering & Architecture
Danner	Don	Teacher	LVJUSD	GHS	Transportation
Dawson	Michelle	Coordinator of Community Engagement	LVJUSD	DO	Multiple
Dehnert	Charles (Chip)	Director of Communications	DUSD	DO	Multiple
Delgado	Anabel	College and Career Specialist	TVROP	FHS	Multiple
Dorado	Meredith	Student Support Specialist	TVROP	DO	Multiple
Duesler	Melissa	Teacher	DUSD	DHS	Hospitality, Tourism & Recreation
Duncan	Julie	Superintendent	TVROP	DO	Multiple
Duran	Athena	Coordinator of Program Services	TVROP	DO	Multiple
Edwards	Elaina	Counselor	LVJUSD	LHS	Multiple
Fewster	Robyn	Teacher	PUSD	AVHS	Agriculture & Natural Resources
Fields	Caroline	Principal	PUSD	HMS	Multiple
Fletcher	Karen	Teacher	LVJUSD	LHS	Engineering & Architecture
Ford	Julia	Teacher	PUSD	AVHS	Hospitality, Tourism & Recreation
Friesen	Joe	Teacher	PUSD	FHS	Engineering & Architecture
Gagnon	Joel	Dean	LPC	LPC	Student Services
Gill	Zoe	College and Career Specialist	TVROP	AVHS	Multiple
Glatstein	Jeff	Teacher	LVJUSD	LHS	Hospitality, Tourism & Recreation
Gonsalves	Tessie	Vice Principal	PUSD	HPMS	Multiple
Grasseschi	Paul	Teacher	LVJUSD	DVHS	Transportation
Greenhouse	Kimberly	Work Based Learning Teacher	PUSD	DO	Multiple
Gujarati	Caroline	Executive Assistant - Curriculum	LVJUSD	DO	Multiple
Ha	Tori	Vice Principal	LVJUSD	GHS	Multiple
Halliday Dickson	Heather	Teacher	PUSD	VHS	Hospitality, Tourism & Recreation
Heise	Dianna	Counselor	DUSD	EHS	Multiple
Hermens	Katherine	Teacher	DUSD	EHS	Health Science & Medical Technology

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>TITLE</u>	<u>DISTRICT</u>	<u>SITE</u>	<u>SECTOR</u>
Hill	Josh	Teacher	PUSD	FHS	Health Science & Medical Technology
Ho	Nan	Vice President, Academic Services	LPC	LPC	Multiple
Hunau	Jennifer	Assistant Principal	DUSD	DHS	Multiple
Hung	Leena	Teacher	DUSD	DHS	Hospitality, Tourism & Recreation
Hunt	Mackenzie	Counselor	DUSD	VHS	Multiple
Hutson	Austin	Teacher	TVROP	AVHS/FHS/LPC	Public Services
Johnson	Gary	Teacher	PUSD	FHS	Engineering & Architecture
Jones	Winter	District Career Readiness Counselor	PUSD	DO	Multiple
Jones	Christopher	Teacher	PUSD	FHS	Energy, Environment, & Utilities
Juarez	Lilibeth	CTE Program Outreach Specialist	LPC	LPC	Arts, Media & Entertainment
Kang	Elizabeth	Teacher	LVJUSD	GHS	Hospitality, Tourism & Recreation
Kennedy	Anne	CTE Program Outreach Specialist	LPC	LPC	Public Services
Kiyoi	Kevin	Teacher	PUSD	AVHS	Engineering & Architecture
Krowlikowski	Jason	Director of Secondary Education	LVJUSD	DO	Multiple
Lindo	Alcian	Program Manager	LPC - CLPCCD	TV Career Center	Multiple
Lipman	Megan	Teacher	PUSD	FHS	Health Science & Medical Technology
Lopez	Elizabeth	Teacher	LVJUSD	GHS	Health Science & Medical Technology
Lopez	Marco	Principal	PUSD	PMS	Multiple
Mains	Janine	Teacher on Special Assignment	LVJUSD	DO	Multiple
Mallon	Fred	Teacher	PUSD	HMS	Engineering & Architecture
Manzano	Maria	Teacher	PUSD	PMS	Engineering & Architecture
Martin	Steve	Vice Principal	LVJUSD	DVHS	Multiple
Matek	Shelley	Teacher	TVROP	DHS/FHS	Education Family Services
Mattern	Amy	Dean	LPC	LPC	Arts & Humanities
McCormick	Carrie	Teacher	LVJUSD	LHS	Business & Finance
McNealy	Joe	Teacher	LVJUSD	LHS	Agriculture & Natural Resources
McQuiston	Mike	Dean	LPC	LPC	PATH
Meyer	Chris	Teacher	TVROP	DHS	Arts, Media & Entertainment
Miner	Scott	Teacher	LPC	LPC	Manufacturing/ Transportation
Mohammed	Roxana	Principal	LVJUSD	LHS	Multiple
Morillos	Dorothy	Teacher	LVJUSD	LHS	Engineering & Architecture
Moran Aceves	Josh	Teacher	PUSD	AVHS	Information & Communication Technologies
Musselman	Dan	Vice Principal	LVJUSD	LHS	Multiple
Newton	Audriana	Teacher	PUSD	HMS	Information & Communication Technologies
Nugent III	Amos	Director of Adult & Career Education	PUSD	DO	Multiple
Ogle	Renee	Teacher	PUSD	AVHS	Health Science & Medical Technology
Oliveira	Alan	Teacher	DUSD	WMS	Engineering & Architecture
O'Neil-Opipari	Jean	Outreach Specialist	LPC	LPC	Engineering & Architecture
Oswalt	Jason	Teacher	PUSD	AVHS	Information & Communication Technologies
Padway	Scott	Teacher	PUSD	HPMS	Computer Science
Parker	Warren	Counselor	DUSD	DHS	Multiple
Patel	Deepa	Teacher	PUSD	HMS	Information & Communication Technologies
Pechette	Michelle	Assistant Superintendent of Ed Services	LVJUSD	DO	Multiple
Pereira	Heather	Director of Educational Options	PUSD	Village	Multiple
Petersdorf	Alison	Counselor	LVJUSD	DVHS/VHS	Multiple
Peterson	Traci	Educational Program Manager	LPC	LPC	Multiple
Porter	Ashley	Teacher	LVJUSD	LHS	Agriculture and Natural Resources
Porter	Lori	Teacher	LVJUSD	LHS	Agriculture and Natural Resources
Prado	Yolanda	Counselor	DUSD	DHS	Multiple
Ra	Eric	Teacher	PUSD	AVHS	Engineering & Architecture
Raaker	Tami	Teacher	TVROP	FHS	Marketing, Sales, & Services
Raman	Akhil	Vice Principal	PUSD	AVHS	Multiple
Ramsay	Patricia	Teacher	DUSD	DHS	Technology

LAST NAME	FIRST NAME	TITLE	DISTRICT	SITE	SECTOR
Reynolds	Gretchen	Teacher	LVJUSD	VAE	Energy, Environment, and Utilities
Rowley	Dana	LVEF President	LVJUSD	DO	Multiple
Rueda	Antonio	Teacher	TVROP	DHS/FHS	Introduction to Health Careers
Saah	Kimberly	Teacher	PUSD	PMS	Hospitality, Tourism & Recreation
Scherschel	Debbie	Teacher	PUSD	HMS	Hospitality, Tourism & Recreation
Shefler	Tom	Teacher	LVJUSD	GHS	Engineering & Architecture
Shipman	Vicki	CTE Coordinator	LPC	LPC	Multiple
Simotas	Michelle	Dean	LPC	LPC	BSSL
Slavec	Nichole	Teacher	DUSD	DHS	Education, Dev Child & Fam Services
Smith	Suzanne	Director of College & Career Readiness	TVROP	DO	Multiple
Sos	Shannon	Teacher	PUSD	FHS	Information & Communication Technologies
Speck	Kristin	Board Member	DUSD	Board	Multiple
Srour	Razan	Teacher	DUSD	DHS	Hospitality, Tourism & Recreation
Suassuna B	Talita	Teacher	PUSD	HMS	Arts, Media & Entertainment
Sundstrom	Julianne	Teacher	DUSD	DHS	Health Science & Medical Technology
Thai	Bryan	Teacher	PUSD	AVHS	Information & Communication Technologies
Turner Bull	Amy	Teacher	PUSD	AVHS	Health Science & Medical Technology
Udoutch	Bailey	Teacher	TVROP	EHS/DHS	Marketing, Sales, & Services
Vanderhoof	Kristine	Director of Career Center	LPC	LPC	Multiple
Velez	Lenni	Principal	DUSD	EHS	Multiple
Villanueva	Roxanne	Assistant to the Superintendent	TVROP	DO	Multiple
Viviani	Joe	Vice Principal	PUSD	Village	Multiple
Watson	Danielle	College and Career Specialist	TVROP	GHS	Multiple
Waziri	Edress	Counselor	LVJUSD	LHS	Multiple
White	Maria	Teacher	PUSD	AVHS	Health Science & Medical Technology
Williams	Terresa	SWP K12 Pathway Coordinator	TVROP	CLPCCD	Multiple
Willis	Kenon	Teacher	LVJUSD	GHS	Engineering & Architecture
Wilson	Andrea	PPIE	Community, PPIE	Community	Multiple
Wunderlich	Katrina	TK-12 Integration Specialist	PUSD	DO	Multiple
Yang	Daniel	College and Career Specialist	TVROP	DHS	Multiple
Zannis	Zoe	Dual Enrollment Specialist/Student Support Specialist	TVROP	DO	Multiple
Yang	Daniel	College and Career Specialist	TVROP	DHS	Multiple
Zannis	Zoe	Dual Enrollment Specialist/Student Support Specialist	TVROP	DO	Multiple

Districts		
Alameda County Office of Education (ACOE)	Amador Valley High School (AVHS)	Las Positas College (LPC)
California State University (CSU) - East Bay	Del Valle High School (DV)	Livermore Adult Ed. (LAE)
Chabot-LPCC District (CLPCCD)	Dublin High School (DHS)	Livermore High School (LHS)
Dublin Partners in Education (DPIE)	Emerald High School (EHS)	Pleasanton Middle School (PMS)
Dublin Unified School District (DUSD)	Fallon Middle School (FMS)	Valley High School (VHS)
Las Positas College (LPC)	Foothill High School (FHS)	Village High School (Village)
Livermore Valley Education Foundation (LVEF)	Granada High School (GHS)	Vineyard High School (VHS)
Livermore Valley Joint Unified School District (LVJUSD)	Hart Middle School (HMS)	Wells Middle School (WMS)
Pleasanton Unified School District (PUSD)	Harvest Park Middle School (HPMS)	

5. G. Approval of Surplus Equipment

Quick Summary / Abstract

The Board will consider the approval of the Surplus Equipment for sale, donation, or disposal, per Education Code Section 17545.

Supporting Documents



[_Disposal List](#)



**Tri-Valley Regional Occupation Program
Electronic Disposal List
JPGB Meeting of December 10, 2025**

Electronic Disposal		
Description of Item	ROP Tag Number	Reason for Disposal
Acer Chromebook	A00782	End of Life - Physical Damage
Acer Chromebook	A00293	End of Life - Physical Damage
Acer Chromebook	A00567	End of Life - Internal Failure
Acer Chromebook	A00597	End of Life - Physical Damage
Dell OptiPlex 7440 All-In-One	A00546	End of Life - Internal Failure
Dell OptiPlex 7440 All-In-One	A00454	End of Life - Internal Failure
Dell Latitude 3350	A00835	End of Life - Internal Failure
Dell Latitude 3470	A00904	End of Life - Internal Failure
Dell Latitude 3470	A00895	End of Life - Internal Failure
Dell Latitude 3470	A00900	End of Life - Physical Damage
Dell Latitude 3470	A00930	End of Life - Physical Damage
Dell Latitude 3470	A00909	End of Life - Internal Failure
Dell Latitude 3470	A00897	End of Life - Physical Damage
Dell Latitude 3350	A00862	End of Life - Internal Failure
Dell Latitude 3350	A00826	End of Life - Internal Failure
Dell Latitude 3470	A00926	End of Life - Internal Failure

6. DEFERRED CONSENT ITEM/S

Quick Summary / Abstract

Items that are pulled from the Consent Calendar to be addressed individually will be discussed and acted upon at this time.

7. INFORMATION / ACTION ITEMS

Quick Summary / Abstract

Informational items are noted as informational only; Action items are up for a vote by the Board. Most items require a simple majority of Board member votes to pass.

7. A. Acceptance of the 2024 – 2025 Audit Report - Action

Quick Summary / Abstract

In accordance with Education Code Section 41020, the Board of Education authorized the annual audit of the Tri-Valley Regional Occupational Program's financial records and support documentation for the 2024 – 2025 fiscal year by CWDL.

Supporting Documents



[2024-2025 Final Audit Report](#)



See what's possible.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
ALAMEDA COUNTY**

AUDIT REPORT
JUNE 30, 2025

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

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INDEPENDENT AUDITORS' REPORT

Governing Board
Tri-Valley Regional Occupational Program
Livermore, California

Report on Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tri-Valley Regional Occupational Program (the "ROP"), as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the ROP's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the ROP, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the ROP's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2025 on our consideration of the ROP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ROP's internal control over financial reporting and compliance.



San Diego, California
November 21, 2025

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

This discussion and analysis of Tri-Valley Regional Occupational Program's (the "ROP") financial performance provides an overview of the ROP's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the ROP's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

Operating revenue for the Tri-Valley Regional Occupational Program (ROP) comes from member Districts based on the joint powers agreement and subsequent memoranda of understanding. Each member District contributes certain funds to the ROP based on memoranda of understanding.

- The ROP's General Fund ended with a balance of approximately \$2.9 million.
- Overall revenues were approximately \$10.1 million, \$0.4 million greater than expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the ROP.

- The first two segments are *government-wide* financial statements that provide both short-term and long-term information about the ROP's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the ROP, reporting the ROP's operations in more detail than the government-wide statements.
 - The governmental funds tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the ROP as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the ROP's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the ROP's net position and how it has changed. Net Position – the difference between the ROP's assets, deferred outflows of resources, liabilities and deferred inflows of resources – is one way to measure the ROP's financial health or position.

- Over time, increases and decreases in the ROP's net position are an indicator of whether its financial position is improving or deteriorating.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE ROP AS WHOLE

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the ROP or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The ROP applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The ROP's combined net position was higher on June 30, 2025 than it was the year before – increasing to \$0.3 million.

	Governmental Activities		
	2025	2024*	Net Change
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Cash and cash equivalents	\$ 4,010,741	\$ 6,403,131	\$ (2,392,390)
Accounts receivable	372,798	817,796	(444,998)
Capital assets, net	19,008	40,208	(21,200)
Deferred outflows of resources	1,030,625	1,075,880	(45,255)
Total Assets and Deferred Outflows of Resources	5,433,172	8,337,015	(2,903,843)
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Accrued liabilities and unearned revenue	1,128,414	4,103,215	(2,974,801)
Long-term liabilities	359,656	324,574	35,082
Net pension liability	2,891,214	3,685,532	(794,318)
Deferred inflows of resources	767,829	367,329	400,500
Total Liabilities and Deferred Inflows of Resources	5,147,113	8,480,650	(3,333,537)
NET POSITION			
Net investment in capital assets	19,008	40,208	(21,200)
Restricted	966,877	575,053	391,824
Unrestricted	(699,826)	(758,896)	59,070
Total Net Position	\$ 286,059	\$ (143,635)	\$ 429,694

*2024 balances as restated.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

FINANCIAL ANALYSIS OF THE ROP AS WHOLE

Changes in Net Position

Governmental revenues were approximately \$10.2 million. Governmental expenses were about \$9.7 million.

	Governmental Activities		
	2025	2024	Net Change
REVENUES			
Program revenues			
Operating grants and contributions	\$ 5,378,920	\$ 4,931,476	\$ 447,444
General revenues			
Interest and investment earnings	203,497	324,747	(121,250)
Interagency revenues	4,267,067	4,102,950	164,117
Other - miscellaneous	301,987	135,436	166,551
Total Revenues	10,151,471	9,494,609	656,862
EXPENSES			
Instruction	3,679,885	3,637,952	41,933
Instruction-related services	1,003,427	992,763	10,664
Pupil services	386,924	402,322	(15,398)
General administration	540,603	554,043	(13,440)
Plant services	18,976	18,072	904
Ancillary services	987,010	860,638	126,372
Other outgo	3,083,752	2,769,769	313,983
Depreciation (unallocated)	21,200	21,200	-
Total Expenses	9,721,777	9,256,759	465,018
Changes in net position	429,694	237,850	191,844
Net Position - Beginning	124,650	(113,200)	237,850
Prior Period Adjustment (Note 9)	(268,285)	-	(268,285)
Net Position - Ending	\$ 286,059	\$ 124,650	\$ 161,409

FINANCIAL ANALYSIS OF THE ROP'S GENERAL FUND

General Fund Budgetary Highlights

Over the course of the year, the ROP revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$0.7 million primarily to reflect an increase to operating grants and contributions of \$0.4 million.
- Expenses – increased by approximately \$0.5 million to reflect an increase to instruction, instruction-related services, plant services, ancillary services, and other outgo offset by decreases to pupil services and general administration.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

FINANCIAL ANALYSIS OF THE ROP'S GENERAL FUND, continued

General Fund Budgetary Highlights, continued

While the ROP's final budget for the General Fund anticipated that expenditures would exceed revenues by about \$0.2 million, the actual results for the year show that revenues exceeded expenditures by roughly \$0.1 million. Actual revenues were \$0.3 million less than anticipated, and expenditures were \$0.6 million less than budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

During 2024-25 the ROP did not invest in new capital assets. More detailed information about capital assets can be found in Note 4 to the financial statements. Total depreciation expense for the year was \$21,200.

	Governmental Activities		
	2025	2024	Net Change
CAPITAL ASSETS			
Buildings	\$ 285,140	\$ 285,140	\$ -
Equipment	134,613	134,613	-
Accumulated depreciation	(400,745)	(379,545)	(21,200)
Total Capital Assets	\$ 19,008	\$ 40,208	\$ (21,200)

Long-Term Debt

At year-end, the ROP had \$359,656 in long-term debt other than pensions and \$2.9 million in net pension liability – a decrease of 22% from last year. More detailed information about the ROP's long-term liabilities is presented in Note 5 and Note 6 to financial statements.

	Governmental Activities		
	2025	2024*	Net Change
LONG-TERM LIABILITIES			
Compensated absences*	\$ 359,656	\$ 308,016	\$ 51,640
Net OPEB Liability	-	16,588	(16,588)
Net Pension Liability	2,891,214	3,685,532	(794,318)
Total Long-term Liabilities	\$ 3,250,870	\$ 4,010,136	\$ (759,266)

*2024 balances as restated.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

FACTORS BEARING ON THE ROP'S FUTURE

In considering the ROP budget for 2025-26, the ROP Board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Effective July 1, 2015 the TVROP Member Districts passed the Fifth Amended Joint Powers Agreement. The agreement determines District contributions by usage of the program. The usage formula will be evaluated every two years. It allows for growth at 4% and if the budget exceeds that amount, Member Districts must vote to approve. The 4% allowable increase to Member Districts was exercised for 2025-26 school year based on the multi-year projections.
2. Career Technical Education Incentive Grant (CTEIG) funds were used to reimburse Member Districts for Highly Qualified CTE program expenditures as the fiscal lead agency. In addition, TVROP kept 5% of the CTEIG funds to offset increased salary and benefit costs and enhancements to program delivery. Due to the advocacy work of TVROP 's Superintendent with the CTE JPA Coalition, the Career Technical Education Incentive Grant is embedded into the State Budget annually, resulting in a significant increase in funding for the member districts, offsetting the cost of CTE/ROP programs provided to their students.
3. Tri-Valley ROP, as the fiscal agent for the Tri-Valley ROP Member Districts, was awarded the K-12 Strong Workforce Program funds beginning in 2019-20. TVROP has been awarded six rounds, with seven specific program grants. As the fiscal agent, funds will be distributed for the purpose of expanding the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.
4. For over the past few years TVROP has continually received Workforce Innovation and Opportunity Act (WIOA) Funds for the Youth Innovation Program at Alternative Education school sites. These funds offer Alt Ed students mentorship, career exploration and equip them with 21st century workforce skills to gain entry level employment and pathways to post-secondary success.

As a result of implementing clearly defined processes both financially and programmatically over the past thirteen years, the ROP continues to expand and enhance current offerings utilizing the healthy reserve and grant funding, combined with Member District contributions.

The increased expenditures have been allocated to the following area:

TVROP continues to strategically invest funds from multiple grant sources to strengthen career technical education and workforce readiness across the Tri-Valley region. The K-12 Strong Workforce Program funds remain focused on providing professional development for counselors, teachers, administrators, and support staff to ensure the delivery of high-quality, industry-valued programs. With the newest program grant awarded in 2024, funds are being used to expand and enhance pathways for a green and sustainable future. To increase awareness and expose students to emerging climate-related careers, TVROP will host Green exploration fairs, summer camps, fieldtrips, and teacher job shadowing with industry partners such as the Lawrence Livermore National Laboratory.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2025

FACTORS BEARING ON THE ROP'S FUTURE, continued

The increased expenditures have been allocated to the following area, continued:

The Workforce Innovation and Opportunity Act (WIOA) Youth Innovation Program continues to strengthen TVROP's connection with Alternative Education students by integrating career readiness and workforce training into their daily instruction. Through targeted workshops, employer partnerships, and individualized support, students gain the practical skills, confidence, and professional networks necessary to transition successfully into the workforce or postsecondary education.

With the continued support from various grant funding streams and Member District contributions, TVROP is able to offer a comprehensive, hands-on regional program that connects students with real-world experiences and high-demand industries. The additional investments also ensure that TVROP teachers are trained in the latest industry standards and technologies, equipping students to pursue Careers by Choice, not by Chance.

CONTACTING THE ROP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the ROP's finances and to demonstrate the ROP's accountability for the money it receives. If you have questions regarding this report or need additional financial information, please contact the Tri-Valley Regional Occupational Program at 1040 Florence Road, Livermore, CA 94550.

FINANCIAL SECTION

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,010,741
Accounts receivable	372,798
Capital assets, net	19,008
Total Assets	4,402,547
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,030,625
Total Deferred Outflows of Resources	1,030,625
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,433,172
LIABILITIES	
Accrued liabilities	\$ 598,103
Unearned revenue	530,311
Net pension liability	2,891,214
Long-term liabilities	359,656
Total Liabilities	4,379,284
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	767,829
Total Deferred Inflows of Resources	767,829
NET POSITION	
Net investment in capital assets	19,008
Restricted:	
Educational programs	837,100
Other restricted	129,777
Unrestricted	(699,826)
Total Net Position	286,059
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 5,433,172

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Function/Programs	Expenses	Program Revenues		Net (Expenses)/ Revenues and Changes in Net Position
		Operating Grants and Contributions		Governmental Activities
Governmental Activities				
Instruction	\$ 3,679,885	\$ 1,548,851		\$ (2,131,034)
Instruction-related services				
Instructional supervision and administration	536,061	165,419		(370,642)
School site administration	467,366	-		(467,366)
Pupil services				
All other pupil services	386,924	38,344		(348,580)
General administration				
All other general administration	540,603	50,764		(489,839)
Plant services	18,976	-		(18,976)
Ancillary services	987,010	491,790		(495,220)
Other outgo	3,083,752	3,083,752		-
Depreciation (unallocated)	21,200	-		(21,200)
Total Governmental Activities	\$ 9,721,777	\$ 5,378,920		(4,342,857)
General Revenues				
Interest and investment earnings				203,497
Interagency revenues				4,267,067
Miscellaneous				301,987
Subtotal, General Revenue				4,772,551
Change in Net Position				429,694
Net Position - Beginning				124,650
Prior Period Adjustment (Note 9)				(268,285)
Net Position - Ending				\$ 286,059

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

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GOVERNMENTAL FUNDS – BALANCE SHEET
JUNE 30, 2025

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,652,376	\$ 358,365	\$ 4,010,741
Accounts receivable	372,798	-	372,798
Total Assets	\$ 4,025,174	\$ 358,365	\$ 4,383,539
LIABILITIES			
Accrued liabilities	\$ 593,285	\$ 4,818	\$ 598,103
Earned revenue	530,311	-	530,311
Total Liabilities	1,123,596	4,818	1,128,414
FUND BALANCES			
Nonspendable	20,000	-	20,000
Restricted	613,330	353,547	966,877
Assigned	192,496	-	192,496
Unassigned	2,075,752	-	2,075,752
Total Fund Balances	2,901,578	353,547	3,255,125
Total Liabilities and Fund Balances	\$ 4,025,174	\$ 358,365	\$ 4,383,539

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2025**

Total Fund Balance - Governmental Funds \$ 3,255,125

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 419,753	
Accumulated depreciation	(400,745)	19,008

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 2,891,214	
Compensated absences	359,656	(3,250,870)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 1,030,625	
Deferred inflows of resources relating to pensions:	(767,829)	262,796

Total Net Position - Governmental Activities		\$ 286,059
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**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
Federal sources	\$ 130,702	\$ -	\$ 130,702
Other state sources	4,672,198	99,398	4,771,596
Other local sources	4,782,739	381,580	5,164,319
Total Revenues	9,585,639	480,978	10,066,617
EXPENDITURES			
Current			
Instruction	3,691,342	92,380	3,783,722
Instruction-related services			
Instructional supervision and administration	566,660	-	566,660
School site administration	487,913	-	487,913
Pupil services			
All other pupil services	411,905	-	411,905
General administration			
All other general administration	562,348	-	562,348
Plant services	18,976	-	18,976
Ancillary services	677,392	336,536	1,013,928
Intergovernmental	3,083,752	-	3,083,752
Total Expenditures	9,500,288	428,916	9,929,204
Excess/(Deficiency) of Revenues			
Over Expenditures	85,351	52,062	137,413
NET CHANGE IN FUND BALANCE	85,351	52,062	137,413
Fund Balance - Beginning	2,816,227	301,485	3,117,712
Fund Balance - Ending	\$ 2,901,578	\$ 353,547	\$ 3,255,125

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF
ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Net Change in Fund Balances - Governmental Funds	\$ 137,413
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Depreciation expense:	(21,200)
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Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

	(51,640)
--	----------

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer

	348,563
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Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

	16,558
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Change in Net Position of Governmental Activities	\$ 429,694
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	<u>16,558</u>
\$	<u>429,694</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tri-Valley Regional Occupational Program (the "ROP") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the ROP conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant policies:

A. Reporting Entity

The ROP was formed by a Joint Powers Agreement (JPA) among the following Alameda County School Districts: Dublin Unified School District, Livermore Valley Joint Unified School District, and Pleasanton Unified School District. The purpose of the ROP is to provide occupational training for high school students and adults residing in the Districts that formed the Joint Powers entity.

For financial reporting purposes, the ROP operates a general fund, which is the major fund and is controlled by or dependent on the ROP Joint Powers Governing Board. Board members are elected by the participating Districts' Joint Powers Governing Board and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. No entities subordinate to the ROP have been combined to form the reporting entity.

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the ROP). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the ROP's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the ROP's funds, including its fiduciary funds. Separate statements for each fund category - *governmental* and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, rather than reporting funds by type. The ROP only maintains one major governmental fund, the General Fund.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

1. Basis of Presentation, continued

Major Governmental Fund

General Fund: This is the chief operating fund for the ROP. It is used to account for the ordinary operations of the ROP. All transactions except those accounted for in another fund are accounted for in this fund. The ROP maintains two separate funds with the Alameda County Treasurer, both of which are reported in the General Fund.

Non-Major Governmental Funds

Special Revenue Funds: The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activity Special Revenue Fund:** The Student Activity Special Revenue Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Adult Education Fund:** The Adult Education Fund is used to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs and is to be expended for adult education purposes only.

2. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resource or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

2. Measurement Focus and Basis of Accounting, continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the ROP considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The agency fund has no measurement focus and utilizes the accrual basis of accounting for reporting its assets and liabilities.

3. Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year.

The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

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

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The ROP governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

The ROP considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

2. Accounts Receivable

Accounts receivable include amounts due from Federal, State and/or local governments, in connection with reimbursement of allowable expenditures made pursuant to the ROP's grants and contracts. Accounts receivable also consist of charges for other services. The ROP does not provide for an allowance for uncollectible accounts as an estimation of amounts that may not be received. Accounts receivable at June 30, 2025 are deemed fully collectible.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

3. Capital Assets and Depreciation

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

Description	Years
Buildings and Improvements	25-50 years
Equipment	2-20 years
Vehicles	8 years

4. Unearned Revenue

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

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

5. Accrued Liabilities

All payables, including interest payable and accrued liabilities are reported in the government-wide and fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

7. Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unused vacation and sick leave that is expected to be used in future periods or paid upon termination, in accordance with employee collective bargaining agreements and ROP policy.

In accordance with GASB Statement No. 101, *Compensated Absences*, the ROP measures this liability using the days-used approach. Under this method, the ROP identifies the portion of accumulated leave that is more likely than not to be used for time off or otherwise paid or settled. Historical usage patterns are applied to current leave balances, and the resulting expected leave days are valued at current salary and benefit rates.

8. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the ROP's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

10. Fund Balances, continued

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The ROP's highest decision-making level of authority rests with the ROP's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the ROP's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the ROP for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the ROP's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, continued

11. Net Position, continued

- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

When both restricted and unrestricted resources are available for use, it is the ROP's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

G. New Accounting Pronouncements

Adoption of New Accounting Standards

The following GASB Pronouncements were adopted by the ROP during the year ending June 30, 2025:

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The financial impact of this statement is reflected in Notes 5 and 9.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

G. New Accounting Pronouncements, continued

Adoption of New Accounting Standards, continued

GASB Statement No. 102 – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analysis for making decisions or assessing accountability. A government should disclose in notes to financial statements the information if the following criteria have been met; (a) a concentration or constraint is known to the government prior to the issuance of the financial statements and makes the reporting unit vulnerable to the risk of a substantial impact, (b) an event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Management has determined that the adoption of this statement did not have any material impact on District's financial statements.

Upcoming (GASB) Pronouncements

The GASB has issued several pronouncements that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements of the ROP.

GASB Statement No. 103 – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This statement is effective for periods beginning after June 15, 2025.

GASB Statement No. 104 – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. This Statement also requires additional disclosures for capital assets held for sale. This statement is effective for periods beginning after June 15, 2025.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2025, is reported at fair value and consisted of the following:

Cash in county	\$	2,702,403
Fair market value adjustment		(62,810)
Cash on hand and in banks		1,351,148
Cash in revolving fund		20,000
Total	\$	<u>4,010,741</u>

Pooled Funds

In accordance with *Education Code* Section 41001, the ROP maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the ROP's deposits are maintained in a recognized pooled investment fund under the care of a third party and the ROP's share of the pool does not consist of specific, identifiable investment securities owned by the ROP, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable State laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2025, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the ROP's deposits may not be returned to it. The ROP does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depositary Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

As of June 30, 2025, none of the ROP's bank balance was exposed to custodial credit risk because it was insured by the Federal Deposit Insurance Corporation (FDIC).

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 – CASH AND CASH EQUIVALENTS, continued

Fair Value Measurements

The ROP categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the ROP has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the ROP's own data. The ROP should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the ROP are not available to other market participants.

Uncategorized – Investments in the Alameda County Treasury Investment Pool are not measured using the input levels above because the ROP's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2025, consisted of the following:

Federal Government	\$ 40,281
State Government	
Other state sources	291,773
Local Government	
Interest	40,744
Total	<u>\$ 372,798</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025
Capital Assets Being Depreciated				
Buildings	\$ 285,140	\$ -	\$ -	\$ 285,140
Equipment	134,613	-	-	134,613
Total Capital Assets Being Depreciated	419,753	-	-	419,753
Less Accumulated Depreciation				
Buildings	247,121	19,010	-	266,131
Equipment	132,424	2,190	-	134,614
Total Accumulated Depreciation	379,545	21,200	-	400,745
Capital Assets, net	\$ 40,208	\$ (21,200)	\$ -	\$ 19,008

NOTE 5 – LONG-TERM DEBT OTHER THAN PENSIONS

Changes in long-term debt for the year ended June 30, 2025, were as follows:

	Balance July 1, 2024	Adjustments (Note 9)	Adjusted Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025
Governmental Activities						
Compensated absences	\$ 39,731	\$ 268,285	\$ 308,016	\$ 51,640	\$ -	\$ 359,656
Net OPEB Liability	16,558	-	16,558	-	16,558	-
Total	\$ 56,289	\$ 268,285	\$ 324,574	\$ 51,640	\$ 16,558	\$ 359,656

Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unused vacation and sick leave that is expected to be used in future periods or paid upon termination, in accordance with employee collective bargaining agreements and ROP policy.

At June 30, 2025, the liability recorded for compensated absences was \$359,656.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2025, the ROP reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 2,026,482	\$ 703,841	\$ 619,294	\$ 126,071
CalPERS	864,732	326,784	148,535	108,122
Total	\$ 2,891,214	\$ 1,030,625	\$ 767,829	\$ 234,193

The details of each plan are as follows:

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The ROP contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS), continued

Benefits Provided, continued

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP. The ROP contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2025, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.21%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.83%	10.83%

Contributions

Required member, ROP, and State of California contribution rates are established by California statute (particularly Education Code and AB 1469) and are expressed as a level percentage of payroll. Under AB 1469, the employer's supplemental contribution rate was phased in over several years, and thereafter the CalSTRS Board is permitted to adjust the supplemental rate by up to 1 % per year, subject to a maximum employer rate of 20.25 %. As of the year ended June 30, 2025, the employer contribution rate is 19.10 %. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the ROP's total contributions were \$422,880.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the ROP reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the ROP. The amount recognized by the ROP as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the ROP were as follows:

District's proportionate share of the net pension liability	\$ 2,026,482
State's proportionate share of the net pension liability associated with the ROP	929,771
Total	<u>\$ 2,956,253</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

A. California State Teachers' Retirement System (CalSTRS), continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

The net pension liability was measured as of June 30, 2024. The ROP's proportion of the net pension liability was based on a projection of the ROP's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The ROP's proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively was 0.0030 percent and 0.0037 percent, resulting in a decrease of 0.0007 percent.

For the year ended June 30, 2025, the ROP recognized pension expense of \$126,071. In addition, the ROP recognized pension expense and revenue of \$84,854 for support provided by the State. At June 30, 2025, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 8,279
Differences between expected and actual experience	229,245	88,673
Changes in assumptions	8,870	138,390
Net changes in proportionate share of net pension liability	42,846	383,952
ROP contributions subsequent to the measurement date	422,880	-
Total	\$ 703,841	\$ 619,294

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ (212,778)
2027	79,716
2028	(109,857)
2029	(105,633)
2030	20,159
Thereafter	(9,940)
Total	\$ (338,333)

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

A. California State Teachers’ Retirement System (CalSTRS), continued

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 2007, through June 30, 2022
Actuarial cost method	Entry age normal
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%
Payroll growth	3.25%
Postretirement benefit increases	2.00%

CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP– 2021 Ultimate Projection Scale.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class/strategy. Expected real rates of return are net of our 2.75% inflation assumption and are derived from best-estimate ranges of 20- to 30-year geometrically linked expected returns. These best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process. The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

A. California State Teachers’ Retirement System (CalSTRS), continued

Actuarial Methods and Assumptions, continued

The assumed asset allocation and best estimates of the expected rates of return for each major asset class/strategy as of June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Rate of Return*	Long-term Expected Real Rate of Return**
Public Equity	38%	8.00%	5.25%
Real Estate	15%	6.80%	4.05%
Private Equity	14%	9.50%	6.75%
Fixed Income	14%	5.20%	2.45%
Risk Mitigating Strategies	10%	5.00%	2.25%
Inflation Sensitive	7%	6.40%	3.65%
Cash/Liquidity	2%	2.80%	0.05%
Total	100%		

*20 to 30 year geometric average.

**Real rates of return are net of assumed 2.75% inflation.

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the ROP’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 3,604,449	\$ 2,026,482	\$ 708,815

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 62 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Benefits Provided, continued

The CalPERS provisions and benefits in effect at June 30, 2025, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	27.05%	27.05%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The ROP is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the total ROP contributions were \$159,876.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2025, the ROP reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$864,732. The net pension liability was measured as of June 30, 2024. The ROP's proportion of the net pension liability was based on a projection of the ROP's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The ROP's proportionate share for the measurement period June 30, 2024 and June 30, 2023, respectively was 0.0024 percent and 0.0032 percent.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

For the year ended June 30, 2025, the ROP recognized pension expense of \$108,122. At June 30, 2025, the ROP reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ 33,592	\$ -
Differences between expected and actual experience	72,495	6,189
Changes in assumptions	19,113	-
Net changes in proportionate share of net pension liability	41,708	142,346
ROP contributions subsequent to the measurement date	159,876	-
Total	<u>\$ 326,784</u>	<u>\$ 148,535</u>

The deferred outflows of resources related to pensions resulting from ROP contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows/(Inflows) of Resources
2026	\$ 2,829
2027	59,020
2028	(32,628)
2029	(10,848)
Total	<u>\$ 18,373</u>

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**
Global Equity - Cap-weighted	30%	4.54%
Global Equity Non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100%	

*An expected inflation of 2.30% used for this period.

**Figures are based on the 2021-22 Asset Liability Management study.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – PENSION PLANS, continued

B. California Public Employees Retirement System (CalPERS), continued

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the ROP’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Plan's net pension liability	\$ 1,284,566	\$ 864,732	\$ 517,915

C. On-Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the ROP. These payments consist of State General Fund contributions to CalSTRS in the amount of \$187,755. Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

D. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The ROP has elected to use the Social Security as its alternative plan.

NOTE 7 – JOINT VENTURES

The ROP participates in two joint ventures under joint powers agreements (JPAs). The relationship between the ROP and the JPAs is such that the JPAs are not component units of the ROP for financial purposes. The East Bay Schools Insurance Group (EBSIG) arranges for and provides property and liability insurance for its members. The Alameda County Schools Insurance Group (ACSIG) arranges for and provides worker’s compensation insurance for its members.

The governing board controls the operations of its JPAs independent of any influence by the member JPAs beyond their representation on the governing board. Each member JPA pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the JPAs.

Condensed audited financial information for EBSIG and ACSIG are available from the respective entities.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 – COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

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

B. Litigation

The ROP may be involved in certain legal matters that arose out of the normal course of business. The ROP has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2025.

NOTE 9 – PRIOR PERIOD ADJUSTMENT

During fiscal year 2024–25, the ROP implemented GASB Statement No. 101, *Compensated Absences*. This statement establishes a new accounting model for compensated absences, requiring governments to recognize a liability when (1) the leave is attributable to services already rendered and (2) it is more likely than not that the leave will be used for time off or otherwise paid/settled. The ROP elected to measure its compensated absences liability using the days-used approach, which estimates expected future leave usage based on historical experience and current pay rates.

Implementation of GASB Statement No. 101 required the ROP to remove previously recognized liabilities calculated under the vesting method (GASB Statement No. 16) and replace them with liabilities determined under the new standard. As a result, the District's beginning net position for governmental activities as of July 1, 2024, was restated as follows:

	Governmental Activities
Beginning Net Position - previously reported at June 30, 2024	\$ 124,650
Prior Period Adjustment:	
Change in accounting principles (GASB 101)	(268,285)
Beginning Net Position - as restated at June 30, 2024	<u>\$ (143,635)</u>

NOTE 10 – SUBSEQUENT EVENTS

The ROP evaluated subsequent events from June 30, 2025 through November 21, 2025, the date the financial statements were issued. The ROP concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
Federal sources	\$ -	\$ 109,570	\$ 130,702	\$ 21,132
Other state sources	277,338	5,151,752	4,672,198	(479,554)
Other local sources	4,501,843	4,668,775	4,782,739	113,964
Total Revenues	4,779,181	9,930,097	9,585,639	(344,458)
EXPENDITURES				
Certificated salaries	2,236,091	2,544,777	2,522,845	21,932
Classified salaries	636,680	570,424	560,886	9,538
Employee benefits	975,700	1,004,680	934,396	70,284
Books and supplies	211,086	300,181	169,377	130,804
Services and other operating expenditures	1,189,455	2,624,333	2,229,032	395,301
Other outgo				
Excluding transfers of indirect costs	-	3,083,753	3,083,752	1
Total Expenditures	5,249,012	10,128,148	9,500,288	627,860
Excess/(Deficiency) of Revenues				
Over Expenditures	(469,831)	(198,051)	85,351	283,402
NET CHANGES IN FUND BALANCE	(469,831)	(198,051)	85,351	283,402
Fund Balance - Beginning	2,816,227	2,816,227	2,816,227	-
Fund Balance - Ending	\$ 2,346,396	\$ 2,618,176	\$ 2,901,578	\$ 283,402

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2025

	Reporting Fiscal Year (Measurement Date)				
	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)
CalSTRS					
ROP's proportion of the net pension liability	0.0030%	0.0037%	0.0037%	0.0036%	0.0034%
ROP's proportionate share of the net pension liability	\$ 2,026,482	\$ 2,809,803	\$ 2,556,390	\$ 1,633,497	\$ 3,331,573
State's proportionate share of the net pension liability associated with the ROP	929,771	1,346,280	1,280,247	821,929	1,717,413
Total	\$ 2,956,253	\$ 4,156,083	\$ 3,836,637	\$ 2,455,426	\$ 5,048,986
ROP's covered-employee payroll	\$ 2,055,220	\$ 2,206,450	\$ 2,352,400	\$ 1,920,297	\$ 1,842,322
ROP's proportionate share of the net pension liability as percentage of covered-employee payroll	99%	127%	109%	85%	181%
Plan fiduciary net position as a percentage of the total pension liability	84%	81%	81%	87%	72%

	Reporting Fiscal Year (Measurement Date)				
	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)
CalPERS					
ROP's proportion of the net pension liability	0.0024%	0.0024%	0.0032%	0.0030%	0.0032%
ROP's proportionate share of the net pension liability	\$ 864,732	\$ 875,729	\$ 1,105,375	\$ 614,662	\$ 969,618
ROP's covered-employee payroll	\$ 472,695	\$ 504,529	\$ 415,770	\$ 476,188	\$ 486,360
ROP's proportionate share of the net pension liability as percentage of covered-employee payroll	183%	174%	266%	129%	199%
Plan fiduciary net position as a percentage of the total pension liability	72%	70%	70%	81%	70%

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2025

	Reporting Fiscal Year (Measurement Date)				
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
CalSTRS					
ROP's proportion of the net pension liability	0.003%	0.003%	0.003%	0.005%	0.004%
ROP's proportionate share of the net pension liability	\$ 3,069,799	\$ 3,161,848	\$ 2,793,312	\$ 4,044,050	\$ 2,692,961
State's proportionate share of the net pension liability associated with the ROP	1,674,793	732,057	652,346	2,302,544	1,424,276
Total	\$ 4,744,592	\$ 3,893,905	\$ 3,445,658	\$ 6,346,594	\$ 4,117,237
ROP's covered-employee payroll	\$ 1,819,281	\$ 1,863,396	\$ 1,608,188	\$ 3,405,704	\$ 2,126,485
ROP's proportionate share of the net pension liability as percentage of covered-employee payroll	169%	170%	174%	119%	127%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%
	Reporting Fiscal Year (Measurement Date)				
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
CalPERS					
ROP's proportion of the net pension liability	0.003%	0.004%	0.004%	0.004%	0.002%
ROP's proportionate share of the net pension liability	\$ 941,287	\$ 950,201	\$ 988,244	\$ 750,502	\$ 288,611
ROP's covered-employee payroll	\$ 468,171	\$ 513,869	\$ 543,340	\$ 539,867	\$ 462,070
ROP's proportionate share of the net pension liability as percentage of covered-employee payroll	201%	185%	182%	139%	62%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF CONTRIBUTIONS - PENSIONS
FOR THE YEAR ENDED JUNE 30, 2025**

CalSTRS	Reporting Fiscal Year				
	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 422,880	\$ 392,547	\$ 421,432	\$ 398,026	\$ 310,128
ROP's contributions in relation to the statutorily required contribution	422,880	392,547	421,432	398,026	310,128
ROP's contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -
ROP's covered-employee payroll	\$ 2,214,031	\$ 2,055,220	\$ 2,206,450	\$ 2,352,400	\$ 1,920,297
ROP's contributions as a percentage of covered-employee payroll	19.10%	19.10%	19.10%	16.92%	16.15%

CalPERS	Reporting Fiscal Year				
	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 159,876	\$ 126,115	\$ 127,999	\$ 95,253	\$ 98,571
ROP's contributions in relation to the statutorily required contribution	159,876	126,115	127,999	95,253	98,571
ROP's contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -
ROP's covered-employee payroll	\$ 591,039	\$ 472,695	\$ 504,529	\$ 415,770	\$ 476,188
ROP's contributions as a percentage of covered-employee payroll	27.05%	26.68%	25.37%	22.91%	20.70%

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF CONTRIBUTIONS - PENSIONS
FOR THE YEAR ENDED JUNE 30, 2025

CalSTRS	Reporting Fiscal Year				
	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 334,013	\$ 296,179	\$ 268,888	\$ 202,310	\$ 365,432
ROP's contributions in relation to the statutorily required contribution	334,013	296,179	268,888	202,310	365,432
ROP's contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -
ROP's covered-employee payroll	\$ 1,842,322	\$ 1,819,281	\$ 1,863,396	\$ 1,608,188	\$ 3,405,704
ROP's contributions as a percentage of covered-employee payroll	18.13%	16.28%	14.43%	12.58%	10.73%
CalPERS	Reporting Fiscal Year				
	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 95,915	\$ 84,561	\$ 79,809	\$ 75,459	\$ 63,958
ROP's contributions in relation to the statutorily required contribution	95,915	84,561	79,809	75,459	63,958
ROP's contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -
ROP's covered-employee payroll	\$ 486,360	\$ 468,171	\$ 513,869	\$ 543,340	\$ 539,867
ROP's contributions as a percentage of covered-employee payroll	19.72%	18.06%	15.53%	13.89%	11.85%

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2025

NOTE 1 – PURPOSE OF SCHEDULES

General Fund - Budgetary Comparison Schedule

The ROP employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the *California Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoptions with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the ROP's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the ROP.

Change in benefit terms – There were no changes in benefit terms since the previous valuation for CalSTRS. The required employer contribution rate changed from 26.68% to 27.05% since previous valuation for CalPERS.

Change of Assumptions – Additional factors were considered in the actuarial valuation for CalSTRS namely the payroll growth rate and long-term expected rate of return based on 20 to 30 years geometric average. There were no changes in economic assumptions since previous valuation for CalPERS

Schedule of Contributions - Pensions

This schedule presents information on the ROP's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2025, the ROP did not incur an excess of expenditures over appropriations in General Fund presented in the Budgetary Comparison Schedule by major object.

SUPPLEMENTARY INFORMATION

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM **LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE** **JUNE 30, 2025** ---

The Tri-Valley Regional Occupational Program (ROP) was formed by a joint powers agreement among four Alameda County school districts in 1992. The ROP is located in Alameda County. The ROP was formed to provide entry level occupational training to youths and adults residing in the ROPs that formed the joint powers entity.

The ROP is composed of one representative from the Governing Board of each of the three member districts: Dublin Unified School District, Livermore Valley Joint Unified School District, and Pleasanton Unified School District. The ROP is an entity that is separate and apart from the member districts, and is governed by the Fifth Amended Joint Powers Agreement.

GOVERNING BOARD		
Name	Office	Term Expires
Kristin Speck <i>Dublin Unified School District</i>	Board Chairperson	2026
Emily Prusso <i>Livermore Valley Joint Unified School District</i>	Board Vice Chairperson	2026
Laurie Walker <i>Pleasanton Unified School District</i>	Board Trustee	2026

ROP ADMINISTRATION
Julie Duncan, <i>Superintendent</i>
Suzanne Smith, <i>Director of College and Career Readiness</i>
Athena Duran, <i>Coordinator of Program Services</i>
Doug D'Amour, <i>Chief Business Official</i>

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

	2026 (Budget)	2025	2024	2023
General Fund				
Revenues and Other Financing Sources	\$ 7,481,692	\$ 9,585,639	\$ 9,086,535	\$ 8,430,531
Expenditures and Other Financing Uses	8,478,249	9,500,288	9,044,211	9,250,338
Net Change in Fund Balance	(996,557)	85,351	42,324	(819,807)
Ending Fund Balance	\$ 1,905,021	\$ 2,901,578	\$ 2,816,227	\$ 2,773,903
Available Reserves*	\$ 1,190,730	\$ 2,075,752	\$ 2,521,655	\$ 2,530,626
Available Reserves as a Percentage of Outgo	14.0%	21.8%	27.9%	27.4%
Long-term Debt**	\$ 3,250,870	\$ 3,250,870	\$ 4,010,106	\$ 3,716,519

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

**As restated in accordance with GASB Statement No. 101

The General Fund balance has increased by \$127,675 over the past two years. The fiscal year 2025-26 adopted budget projects a decrease of \$996,557. For a JPA of this size, the State recommends available reserves of at least 5% of total general fund expenditures, transfers out, and other uses (total outgo).

The ROP has incurred an operating deficit in one of the past three years and anticipates incurring an operating deficit during the 2025-26 fiscal year. Long-term debt has decreased by \$465,649 over the past three years.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no reconciling items between the annual financial and budget report and the audited financial statements.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
COMBINING BALANCE SHEET
JUNE 30, 2025

	Student Activity Special Revenue Fund	Adult Education Fund	Total Non-Major Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 51,840	\$ 306,525	\$ 358,365
Total Assets	\$ 51,840	\$ 306,525	\$ 358,365
LIABILITIES			
Accrued liabilities	\$ -	\$ 4,818	\$ 4,818
Total Liabilities	-	4,818	4,818
FUND BALANCES			
Restricted			
Educational programs	-	301,707	301,707
Student activity funds	51,840	-	51,840
Total Fund Balances	51,840	301,707	353,547
Total Liabilities and Fund Balances	\$ 51,840	\$ 306,525	\$ 358,365

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES
FOR THE YEAR ENDED JUNE 30, 2025**

	Student Activity Special Revenue Fund	Adult Education Fund	Total Non-Major Governmental Funds
REVENUES			
Other state sources	\$ -	\$ 99,398	\$ 99,398
Other local sources	325,908	55,672	381,580
Total Revenues	325,908	155,070	480,978
EXPENDITURES			
Current			
Instruction	-	92,380	92,380
Ancillary services	336,536	-	336,536
Total Expenditures	336,536	92,380	428,916
Excess/(Deficiency) of Revenues Over Expenditures	(10,628)	62,690	52,062
NET CHANGES IN FUND BALANCE	(10,628)	62,690	52,062
Fund Balance - Beginning	62,468	239,017	301,485
Fund Balance - Ending	\$ 51,840	\$ 301,707	\$ 353,547

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025

NOTE 1 – PURPOSE OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the ROP's boundaries, members of the governing board, and members of the administration.

Schedule of Financial Trends and Analysis

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

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Combining Statements – Non-Major Governmental Funds

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

OTHER INDEPENDENT AUDITORS' REPORTS



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board
Tri-Valley Regional Occupational Program
Livermore, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tri-Valley Regional Occupational Program (the "ROP"), as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the ROP's basic financial statements, and have issued our report thereon dated November 21, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



San Diego, California
November 21, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SUMMARY OF AUDITORS’ RESULT
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

The ROP expended less than \$750,000 in federal awards in 2024-25; therefore a Single Audit under the Uniform Guidance was not performed.

TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings for the year ended June 30, 2025.

**TRI-VALLEY REGIONAL OCCUPATIONAL PROGRAM
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no findings or recommendations for the year ended June 30, 2024.

Quick Summary / Abstract

Based on the current budget and the multi-year projection, it is recommended that the Board of Tri-Valley Regional Occupational Program approve the 2025 – 2026 First Interim Report with a Positive Certification.

Financial Impact

Tri-Valley ROP's 2025-26 projected revenue is \$8,514,964 and projected expenses are \$9,526,301 resulting in a net decrease in fund balance of \$1,011,337.

Rationale

The California Department of Education requires submission of two certified interim financial reports per fiscal year; the First Interim Financial Report as of October 31, 2025, and the Second Interim Financial Report as of January 31, 2026.

The First Interim Report for 2025-26 is submitted to the Board for approval. The information provided in the First Interim Financial Report accounts for the changes made to the budget between the July 1 Adopted Budget and the closure of the accounting period ending October 31, 2025, using the most current information available. The report projects that TVROP will end the year with a fund balance of \$1,890,238. Of this, \$20,000 is designated for the revolving fund, \$230,404 is from restricted resources, \$476,315 is the required 5% reserve for economic uncertainty, and \$214,945 is assigned for additional board reserves of 3%. The remaining \$948,574 is currently undesignated.

Supporting Documents



[2025-26 First Interim Presentation](#)



[2025-26 First Interim Report](#)



Tri-Valley Regional Occupational Program
Careers by Choice, Not by Chance

2025-26

First Interim Report

December 10, 2025

2025-26 Budget Timeline

2025

- June: 2025-26 Adopted Budget and 2024-25 Estimated Actuals
- September: 2024-25 Unaudited Actuals
- **December: 2025-26 First Interim**

2026

- March: 2025-26 Second Interim
- June: 2026-27 Adopted Budget and 2025-26 Estimated Actuals

2025-26 First Interim - Certification

Certification of Interim Report – **Positive**



- JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

2025-26 Financial Highlights

First Interim

Projected Revenue = \$ 8,514,964

Projected Expenditures = \$ 9,526,301

Net Decrease = \$ (1,011,337)

Projected Ending Balance = \$ 1,890,238

Components of Ending Fund Balance:

- \$ 20,000 Revolving Fund
- 230,404 Restricted
- 476,315 5% Required State Reserve
- 214,945 3% Additional Board Reserve
- 948,574 Undesignated
- \$ 1,890,238

Budget Change Detail – First Interim

REVENUE	CHANGE	DETAIL
Federal		
WIOA	\$ 122,841	WIOA grant
State		
Strong Workforce Grant (SWG)	332,626	SWG Deferred Revenue
Pathway Coordinator	42,000	Pathway Coordinator 30% Round 7
Pathway Coordinator	196,178	Pathway Coordinator Deferred Revenue
Cal STRS Entry	(37,395)	Adjustment to CalSTRS entry
Total State Revenue Changes	533,409	
Local		
GASB 31 Adjustment	\$ 60,679	GASB 31 Fair Market Value Adjustment
CTWI Grant	311,921	CTWI Grant
Donations	4,422	Add Donations
Total Local Revenue Changes	377,022	
TOTAL REVENUE CHANGES	\$ 1,033,272	
EXPENDITURES	CHANGE	DETAIL
Salaries & Benefits		
Salaries	\$ 143,083	Staffing changes, step & column, CTWI
Benefits	(8,058)	
Total Salaries & Benefits	135,025	
Books and Supplies	205,554	SWG, CTWI
Services and Other Operating Expenses	707,473	SWG, Pathway Coordinator, CTWI, WIOA
TOTAL EXPENDITURE CHANGES	1,048,052	
NET FUND BALANCE CHANGE	\$ (14,780)	

Reserves & Ending Fund Balance – First Interim

	2025-26 Adopted Budget	2025-26 First Interim	Change
Revenue	7,481,692	8,514,964	1,033,272
Expenditures	8,478,249	9,526,301	1,048,052
Net Income (Loss)	(996,557)	(1,011,337)	14,780
Beginning Balance	2,618,173	2,901,575	
Ending Balance	1,621,616	1,890,238	268,622
Components of Ending Balance			
Revolving Cash	20,000	20,000	
Restricted	227,382	230,404	
Required Economic Reserve 5%	423,912	476,315	
Additional Board Reserve 3%	183,504	214,945	
Excess over Reserves	766,818	948,574	181,756

Changes to Multi-Year Projection

2025-26 1st Interim Multi-Year Projection (MYP) Change Detail

Major Object	Category	Description	2026-27	2027-28
Revenue				
8000	Federal Revenue	WIOA	\$ (122,841)	\$ -
8000	State Revenue	Strong Workforce Grants	\$ (570,804)	\$ -
		Middle College Early College Grant	\$ 25,000	\$ (25,000)
		CTE Incentive Grant - passthrough	\$ (159,097)	\$ -
		CTE Incentive Grant	\$ (8,373)	\$ -
8000	Local Revenue	Member Contribution Increase (4%)	\$ 177,510	\$ 184,610
		MOU Billback Increase	\$ 5,196	\$ 5,351
		GASB 31 Adjustment	\$ (60,679)	\$ -
		CTWI Grant	\$ (282,426)	\$ (30,000)
Total Revenue Changes			\$ (996,514)	\$ 134,961
Expenditure				
1000	Certificated Salaries	Step and Column Adjust, Reduce SWG, MCEC, CTWI	\$ (69,654)	\$ (26,739)
2000	Classified Salaries	Step and Column Adjustment	\$ 5,341	\$ 5,451
3000	Employee Benefits	PERS rate increase, employee changes	\$ (13,193)	\$ 1,442
4000	Materials & Supplies	CPI Increase, Reduce SWG, MCEC, CTWI	\$ (241,415)	\$ (65,365)
5000	Services & Other Operating	CPI Increase, Reduce SWG, MCEC, CTWI, WIOA	\$ (787,953)	\$ 14,297
7000	Other Outgo	CTE Incentive Grant	\$ (159,097)	\$ -
Total Expenditure Changes			\$ (1,265,971)	\$ (70,914)

Multi-Year Projection – Reserves & Ending Fund Balance

	2025-26 First Interim	2026-27 Projected	2027-28 Projected
Revenue	8,514,964	7,518,450	7,653,412
Expenditures	9,526,301	8,260,327	8,189,410
Net Income (Loss)	(1,011,337)	(741,877)	(535,998)
Beginning Balance	2,901,575	1,890,238	1,148,361
Ending Balance	1,890,238	1,148,361	612,363
Components of Ending Balance			
Revolving Cash	20,000	20,000	20,000
Restricted	230,404	70,891	10
Required Economic Reserve 5%	476,315	412,597	409,052
Additional Board Reserve 3%	214,945	181,488	179,361
Excess over Reserves	948,574	463,385	3,940

Additional Information – First Interim

- Fund 08, Student Activity Special Reserve Fund
- Fund 11, Adult Education Fund
- Cashflow Worksheet
- Criteria and Standards
- Technical Review Checks

Superintendent's Recommendation

Approve the 2025-26 First Interim Report
with a Positive Certification.



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, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee
Printed Name: Julie Duncan 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 JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: December 10, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA 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 JPA, I certify that based upon current projections this JPA 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 JPA, I certify that based upon current projections this JPA 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: Doug D'Amour Telephone: 925-606-3255
Title: Chief Business Official E-mail: ddamour@lvjusd.org

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	This criterion is not checked for JPAs.	n/a	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total 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	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	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	
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	

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

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 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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? • 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			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) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
			n/a	
			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 JPA 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?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA 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 JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

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	122,841.00	122,841.00	New
3) Other State Revenue		8300-8599	2,720,740.00	2,720,740.00	3,014,544.87	3,254,149.00	533,409.00	19.6%
4) Other Local Revenue		8600-8799	4,760,952.00	4,760,952.00	496,048.48	5,137,974.00	377,022.00	7.9%
5) TOTAL, REVENUES			7,481,692.00	7,481,692.00	3,510,593.35	8,514,964.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,618,973.00	2,618,973.00	783,838.47	2,761,816.00	(142,843.00)	-5.5%
2) Classified Salaries		2000-2999	609,568.00	609,568.00	162,418.70	609,808.00	(240.00)	0.0%
3) Employee Benefits		3000-3999	1,036,147.00	1,036,147.00	235,171.40	1,028,089.00	8,058.00	0.8%
4) Books and Supplies		4000-4999	300,146.00	300,146.00	78,720.80	505,700.00	(205,554.00)	-68.5%
5) Services and Other Operating Expenditures		5000-5999	1,551,962.00	1,551,962.00	274,670.81	2,259,435.00	(707,473.00)	-45.6%
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	2,361,453.00	2,361,453.00	0.00	2,361,453.00	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			8,478,249.00	8,478,249.00	1,534,820.18	9,526,301.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(996,557.00)	(996,557.00)	1,975,773.17	(1,011,337.00)		
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)			(996,557.00)	(996,557.00)	1,975,773.17	(1,011,337.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,618,172.00	2,618,172.00		2,901,575.00	283,403.00	10.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,618,172.00	2,618,172.00		2,901,575.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,618,172.00	2,618,172.00		2,901,575.00		
2) Ending Balance, June 30 (E + F1e)			1,621,615.00	1,621,615.00		1,890,238.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
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	227,381.00	227,381.00		230,404.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Assignments		9780	183,504.00	183,504.00		214,945.00		
Additional Board Reserve 3% (excluding obj 7211)	0000	9780		183,504.00				
Additional Board Reserve 3% (excluding obj 7211)	0000	9780	183,504.00					
Additional Board Reserve 3% (excluding obj 7211)	0000	9780				214,945.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	423,912.00	423,912.00		476,315.00		
Unassigned/Unappropriated Amount		9790	766,818.00	766,818.00		948,574.00		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
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%
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	0.00	122,841.00	122,841.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	122,841.00	122,841.00	New
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,361,453.00	2,361,453.00	2,361,453.00	2,361,453.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	124,287.00	124,287.00	124,287.00	124,287.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	235,000.00	235,000.00	528,804.87	768,409.00	533,409.00	227.0%
TOTAL, OTHER STATE REVENUE			2,720,740.00	2,720,740.00	3,014,544.87	3,254,149.00	533,409.00	19.6%
OTHER LOCAL REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	31,548.87	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	60,679.74	60,679.00	60,679.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	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%
All Other Fees and Contracts		8689	173,201.00	173,201.00	0.00	173,201.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	4,422.30	316,343.00	316,343.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,437,751.00	4,437,751.00	399,397.57	4,437,751.00	0.00	0.0%
Transfers of Apportionments								

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)
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	0.00	0.00	0.00	0.00	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			4,760,952.00	4,760,952.00	496,048.48	5,137,974.00	377,022.00	7.9%
TOTAL, REVENUES			7,481,692.00	7,481,692.00	3,510,593.35	8,514,964.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,034,486.00	2,034,486.00	578,554.99	2,166,874.00	(132,388.00)	-6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	584,487.00	584,487.00	204,428.48	594,087.00	(9,600.00)	-1.6%
Other Certificated Salaries		1900	0.00	0.00	855.00	855.00	(855.00)	New
TOTAL, CERTIFICATED SALARIES			2,618,973.00	2,618,973.00	783,838.47	2,761,816.00	(142,843.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	337,077.00	337,077.00	71,807.14	337,077.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,695.00	111,695.00	37,231.36	111,695.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,046.00	160,046.00	52,630.20	160,286.00	(240.00)	-0.1%
Other Classified Salaries		2900	750.00	750.00	750.00	750.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			609,568.00	609,568.00	162,418.70	609,808.00	(240.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	694,030.00	694,030.00	135,723.62	680,653.00	13,377.00	1.9%
PERS		3201-3202	170,047.00	170,047.00	48,688.26	170,111.00	(64.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	88,211.00	88,211.00	25,931.40	90,073.00	(1,862.00)	-2.1%
Health and Welfare Benefits		3401-3402	1,875.00	1,875.00	624.88	1,875.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,617.00	1,617.00	475.40	1,686.00	(69.00)	-4.3%
Workers' Compensation		3601-3602	80,367.00	80,367.00	23,727.84	83,691.00	(3,324.00)	-4.1%
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			1,036,147.00	1,036,147.00	235,171.40	1,028,089.00	8,058.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	70,000.00	70,000.00	0.00	0.00	70,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	220,146.00	220,146.00	70,837.44	384,190.00	(164,044.00)	-74.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	7,883.36	121,510.00	(111,510.00)	-1,115.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,146.00	300,146.00	78,720.80	505,700.00	(205,554.00)	-68.5%
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	49,250.00	49,250.00	15,484.68	62,844.00	(13,594.00)	-27.6%

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)
Dues and Memberships		5300	10,000.00	10,000.00	9,699.56	10,000.00	0.00	0.0%
Insurance		5400-5450	56,000.00	56,000.00	50,755.00	59,906.00	(3,906.00)	-7.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,500.00	9,500.00	3,284.23	9,500.00	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	1,420,212.00	1,420,212.00	194,295.77	2,110,185.00	(689,973.00)	-48.6%
Communications		5900	7,000.00	7,000.00	1,151.57	7,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,551,962.00	1,551,962.00	274,670.81	2,259,435.00	(707,473.00)	-45.6%
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%
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, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	2,361,453.00	2,361,453.00	0.00	2,361,453.00	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	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)			2,361,453.00	2,361,453.00	0.00	2,361,453.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%

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, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,478,249.00	8,478,249.00	1,534,820.18	9,526,301.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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: 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	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								
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								
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		

Resource	Description	2025-26 Projected Totals
7339	Dual Enrollment Opportunities	220,054.00
9010	Other Restricted Local	10,350.00
Total, Restricted Balance		230,404.00

**2025-26 1st Interim
Budget Change Detail**

REVENUE	CHANGE	DETAIL
Federal		
WIOA	\$ 122,841	WIOA grant
State		
Strong Workforce Grant (SWG)	332,626	SWG Deferred Revenue
Pathway Coordinator	42,000	Pathway Coordinator 30% Round 7
Pathway Coordinator	196,178	Pathway Coordinator Deferred Revenue
Cal STRS Entry	(37,395)	Adjustment to CalSTRS entry
Total State Revenue Changes	533,409	
Local		
GASB 31 Adjustment	\$ 60,679	GASB 31 Fair Market Value Adjustment
CTWI Grant	311,921	CTWI Grant
Donations	4,422	Add Donations
Total Local Revenue Changes	377,022	
TOTAL REVENUE CHANGES	\$ 1,033,272	
EXPENDITURES	CHANGE	DETAIL
Salaries & Benefits		
Salaries	\$ 143,083	Staffing changes, step & column, CTWI
Benefits	(8,058)	
Total Salaries & Benefits	135,025	
Books and Supplies	205,554	SWG, CTWI
Services and Other Operating Expenses	707,473	SWG, Pathway Coordinator, CTWI, WIOA
TOTAL EXPENDITURE CHANGES	1,048,052	
NET FUND BALANCE CHANGE	\$ (14,780)	

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	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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)			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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,468.00	62,468.00		51,840.00	(10,628.00)	-17.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,468.00	62,468.00		51,840.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,468.00	62,468.00		51,840.00		
2) Ending Balance, June 30 (E + F1e)			62,468.00	62,468.00		51,840.00		
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	62,468.00	62,468.00		51,840.00		
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	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	0.00	0.00	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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								
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%

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 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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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								
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 from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 SBITAs		8974	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%
(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		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	51,840.00
Total, Restricted Balance		51,840.00

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	9,878.00	39,512.00	39,512.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	19,296.62	49,296.00	49,296.00	New
5) TOTAL, REVENUES			0.00	0.00	29,174.62	88,808.00		
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	273,269.00	273,269.00	89,253.02	390,514.00	(117,245.00)	-42.9%
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			273,269.00	273,269.00	89,253.02	390,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,269.00)	(273,269.00)	(60,078.40)	(301,706.00)		
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)			(273,269.00)	(273,269.00)	(60,078.40)	(301,706.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	273,269.00	273,269.00		301,706.00	28,437.00	10.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			273,269.00	273,269.00		301,706.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			273,269.00	273,269.00		301,706.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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%
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	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%
Adult Education Program	6391	8590	0.00	0.00	9,878.00	39,512.00	39,512.00	New
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	9,878.00	39,512.00	39,512.00	New
OTHER LOCAL REVENUE								
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	0.00	2,166.76	2,167.00	2,167.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,129.86	2,129.00	2,129.00	New
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	15,000.00	45,000.00	45,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	19,296.62	49,296.00	49,296.00	New
TOTAL, REVENUES			0.00	0.00	29,174.62	88,808.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	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	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%
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	273,269.00	273,269.00	89,253.02	390,514.00	(117,245.00)	-42.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,269.00	273,269.00	89,253.02	390,514.00	(117,245.00)	-42.9%
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%
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, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
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%
Debt Service								

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)
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			273,269.00	273,269.00	89,253.02	390,514.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: 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								
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 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		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			2,393,747.96	2,521,689.48	4,592,012.21	4,766,946.11	4,337,344.91	3,648,421.25	2,996,997.59	3,726,881.96
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				40,281.25	(40,281.25)				61,420.00
Other State Revenue	8300-8599				2,485,740.00	528,804.87				
Other Local Revenue	8600-8799			60,679.74	3,691.82	431,676.92		37,500.00	1,481,832.06	
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	60,679.74	2,529,713.07	920,200.54	0.00	37,500.00	1,481,832.06	61,420.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		58,948.37	247,101.16	240,268.22	237,520.72	245,000.00	245,000.00	245,000.00	245,000.00
Classified Salaries	2000-2999		22,009.63	51,401.43	52,476.58	36,531.06	55,923.66	55,923.66	55,923.66	55,923.66
Employee Benefits	3000-3999		18,750.79	73,302.48	71,698.46	71,419.67	98,000.00	98,000.00	98,000.00	98,000.00
Books and Supplies	4000-4999		0.00	15,706.84	30,058.64	32,955.32	50,000.00	50,000.00	50,000.00	50,000.00
Services	5000-5999		64,417.71	40,385.62	98,641.97	71,225.51	240,000.00	240,000.00	240,000.00	240,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499							0.00		
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			164,126.50	427,897.53	493,143.87	449,652.28	688,923.66	688,923.66	688,923.66	688,923.66
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,258,627.61)	711,376.05	(60,679.74)	587,931.30	(417,305.76)				
Accounts Receivable	9200-9299	(372,798.09)	40,743.84	2,485,740.00	(2,454,191.13)	8,732.38				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,631,425.70)	752,119.89	2,425,060.26	(1,866,259.83)	(408,573.38)	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	593,284.45	460,051.87	(12,480.26)	(4,624.53)	(38,734.72)			63,024.03	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	530,310.80				530,310.80				
Deferred Inflows of Resources	9690									
SUBTOTAL		1,123,595.25	460,051.87	(12,480.26)	(4,624.53)	491,576.08	0.00	0.00	63,024.03	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,755,020.95)	292,068.02	2,437,540.52	(1,861,635.30)	(900,149.46)	0.00	0.00	(63,024.03)	0.00
E. NET INCREASE/DECREASE (B - C + D)			127,941.52	2,070,322.73	174,933.90	(429,601.20)	(688,923.66)	(651,423.66)	729,884.37	(627,503.66)
F. ENDING CASH (A + E)			2,521,689.48	4,592,012.21	4,766,946.11	4,337,344.91	3,648,421.25	2,996,997.59	3,726,881.96	3,099,378.30
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		3,099,378.30	1,267,228.14	1,997,112.51	1,411,608.98				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299			61,421.00				122,841.00	122,841.00
Other State Revenue	8300-8599			41,999.13	197,605.03			3,254,149.03	3,254,149.00
Other Local Revenue	8600-8799	37,500.00	1,481,832.06		1,519,330.02	83,931.38		5,137,974.00	5,137,974.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		37,500.00	1,481,832.06	103,420.13	1,716,935.05	83,931.38	0.00	8,514,964.03	8,514,964.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	245,000.00	245,000.00	245,000.00	245,000.00	17,977.53		2,761,816.00	2,761,816.00
Classified Salaries	2000-2999	55,923.66	55,923.66	55,923.66	55,923.68	0.00		609,808.00	609,808.00
Employee Benefits	3000-3999	98,000.00	98,000.00	98,000.00	98,000.00	8,917.60		1,028,089.00	1,028,089.00
Books and Supplies	4000-4999	50,000.00	50,000.00	50,000.00	50,000.00	26,979.20		505,700.00	505,700.00
Services	5000-5999	240,000.00	240,000.00	240,000.00	240,000.00	64,764.19		2,259,435.00	2,259,435.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	1,180,726.50			1,180,726.50			2,361,453.00	2,361,453.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,869,650.16	688,923.66	688,923.66	1,869,650.18	118,638.52	0.00	9,526,301.00	9,526,301.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							821,321.85	
Accounts Receivable	9200-9299							81,025.09	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	902,346.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		63,024.03		63,024.03			593,284.45	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							530,310.80	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	63,024.03	0.00	63,024.03	0.00	0.00	1,123,595.25	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(63,024.03)	0.00	(63,024.03)	0.00	0.00	(221,248.31)	
E. NET INCREASE/DECREASE (B - C + D)		(1,832,150.16)	729,884.37	(585,503.53)	(215,739.16)	(34,707.14)	0.00	(1,232,585.28)	(1,011,337.00)
F. ENDING CASH (A + E)		1,267,228.14	1,997,112.51	1,411,608.98	1,195,869.82				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,161,162.68	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	122,841.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	3,254,149.00	-21.92%	2,540,875.00	-0.98%	2,515,875.00
4. Other Local Revenues	8600-8799	5,137,974.00	-3.12%	4,977,575.00	3.21%	5,137,537.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		8,514,964.00	-11.70%	7,518,450.00	1.80%	7,653,412.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,761,816.00		2,692,161.00
b. Step & Column Adjustment				13,194.00		13,260.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(82,849.00)		(40,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,761,816.00	-2.52%	2,692,161.00	-0.99%	2,665,421.00
2. Classified Salaries						
a. Base Salaries				609,808.00		615,148.00
b. Step & Column Adjustment				5,340.00		5,450.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	609,808.00	0.88%	615,148.00	0.89%	620,598.00
3. Employee Benefits	3000-3999	1,028,089.00	-1.28%	1,014,896.00	0.14%	1,016,338.00
4. Books and Supplies	4000-4999	505,700.00	-47.74%	264,285.00	-24.73%	198,919.00
5. Services and Other Operating Expenditures	5000-5999	2,259,435.00	-34.87%	1,471,481.00	0.97%	1,485,778.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,361,453.00	-6.74%	2,202,356.00	0.00%	2,202,356.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		9,526,301.00	-13.29%	8,260,327.00	-0.86%	8,189,410.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,011,337.00)		(741,877.00)		(535,998.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,901,575.00		1,890,238.00		1,148,361.00
2. Ending Fund Balance (Sum lines C and D1)		1,890,238.00		1,148,361.00		612,363.00
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	230,404.00		70,891.00		10.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	214,945.00		181,488.00		179,361.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	476,315.00		412,597.00		409,052.00
2. Unassigned/Unappropriated	9790	948,574.00		463,385.00		3,940.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,890,238.00		1,148,361.00		612,363.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	476,315.00		412,597.00		409,052.00
c. Unassigned/Unappropriated	9790	948,574.00		463,385.00		3,940.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,424,889.00		875,982.00		412,992.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		14.96%		10.60%		5.04%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
2. Total Expenditures and Other Financing Uses (Line B11)		9,526,301.00		8,260,327.00		8,189,410.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		9,526,301.00		8,260,327.00		8,189,410.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		476,315.05		413,016.35		409,470.50
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		476,315.05		413,016.35		409,470.50
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. Reduction of Strong Workforce Grant, Middle College Early College Grant, and CTWI Grant.						

**2025-26 1st Interim
Multi-Year Projection (MYP) Change Detail**

Major Object	Category	Description	2026-27	2027-28
Revenue				
8000	Federal Revenue	WIOA	\$ (122,841)	\$ -
8000	State Revenue	Strong Workforce Grants	\$ (570,804)	\$ -
		Middle College Early College Grant	\$ 25,000	\$ (25,000)
		CTE Incentive Grant - passthrough	\$ (159,097)	\$ -
		CTE Incentive Grant	\$ (8,373)	\$ -
8000	Local Revenue	Member Contribution Increase (4%)	\$ 177,510	\$ 184,610
		MOU Billback Increase	\$ 5,196	\$ 5,351
		GASB 31 Adjustment	\$ (60,679)	\$ -
		CTWI Grant	\$ (282,426)	\$ (30,000)
Total Revenue Changes			\$ (996,514)	\$ 134,961
Expenditure				
1000	Certificated Salaries	Step and Column Adjust, Reduce SWG, MCEC, CTWI	\$ (69,654)	\$ (26,739)
2000	Classified Salaries	Step and Column Adjustment	\$ 5,341	\$ 5,451
3000	Employee Benefits	PERS rate increase, employee changes	\$ (13,193)	\$ 1,442
4000	Materials & Supplies	CPI Increase, Reduce SWG, MCEC, CTWI	\$ (241,415)	\$ (65,365)
5000	Services & Other Operating	CPI Increase, Reduce SWG, MCEC, CTWI, WIOA	\$ (787,953)	\$ 14,297
7000	Other Outgo	CTE Incentive Grant	\$ (159,097)	\$ -
Total Expenditure Changes			\$ (1,265,971)	\$ (70,914)

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.

2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.

3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.

4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	3,769,715.75	9,250,339.86	40.8%
Second Prior Year (2023-24)	3,615,511.35	8,892,436.66	40.7%
First Prior Year (2024-25)	4,018,126.61	9,500,288.18	42.3%
	Historical Average Ratio:		41.2%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	36.2% to 46.2%	36.2% to 46.2%	36.2% to 46.2%

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	4,399,713.00	9,526,301.00	46.2%	Met
1st Subsequent Year (2026-27)	4,322,205.00	8,260,327.00	52.3%	Not Met
2nd Subsequent Year (2027-28)	4,302,357.00	8,189,410.00	52.5%	Not Met

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Expenditures for Strong Workforce, WIOA, and CTWI grants reduced from subsequent year projections.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

JPA's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
JPA's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	0.00	122,841.00	New	Yes
1st Subsequent Year (2026-27)	0.00		0.0%	Yes
2nd Subsequent Year (2027-28)			0.0%	Yes

Explanation
(required if Yes)

Added WIOA grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	2,720,740.00	3,254,149.00	19.6%	Yes
1st Subsequent Year (2026-27)	414,287.00	2,540,875.00	513.3%	Yes
2nd Subsequent Year (2027-28)	359,287.00	2,515,875.00	600.2%	Yes

Explanation
(required if Yes)

Recorded carryover of Strong Workforce and Middle College Early College grants. Projecting CTEIG in current and subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	4,760,952.00	5,137,974.00	7.9%	Yes
1st Subsequent Year (2026-27)	4,943,658.00	4,977,575.00	.7%	No
2nd Subsequent Year (2027-28)	5,133,620.00	5,137,537.00	.1%	No

Explanation
(required if Yes)

Added CTWI grant in current year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	300,146.00	505,700.00	68.5%	Yes
1st Subsequent Year (2026-27)	306,360.00	264,285.00	-13.7%	Yes
2nd Subsequent Year (2027-28)	312,883.00	198,919.00	-36.4%	Yes

Explanation
(required if Yes)

Added Strong Workforce, Middle College and CTWI grants in current year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	1,551,962.00	2,259,435.00	45.6%	Yes
1st Subsequent Year (2026-27)	1,477,553.00	1,471,481.00	-.4%	No
2nd Subsequent Year (2027-28)	1,078,722.00	1,485,778.00	37.7%	Yes

Explanation
(required if Yes)

Added Strong Workforce, Middle College, WIOA and CTWI grants in current year.

6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Explanation Range
	Budget	Projected Year Totals		

Total Federal, Other State, and Other Local Revenues (Section 6A)

Current Year (2025-26)	7,481,692.00	8,514,964.00	13.8%	Not Met
1st Subsequent Year (2026-27)	5,357,945.00	7,518,450.00	40.3%	Not Met
2nd Subsequent Year (2027-28)	5,492,907.00	7,653,412.00	39.3%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2025-26)	1,852,108.00	2,765,135.00	49.3%	Not Met
1st Subsequent Year (2026-27)	1,783,913.00	1,735,766.00	-2.7%	Met
2nd Subsequent Year (2027-28)	1,391,605.00	1,684,697.00	21.1%	Not Met

6C. Comparison of JPA Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Added WIOA grant.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Recorded carryover of Strong Workforce and Middle College Early College grants. Projecting CTEIG in current and subsequent years.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Added CTWI grant in current year.

1b.

STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Added Strong Workforce, Middle College and CTWI grants in current year.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Added Strong Workforce, Middle College, WIOA and CTWI grants in current year.

7.

CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the JPA's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	15.0%	10.6%	5.0%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	3.5%	1.7%

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Fund Balance (Form 011, Section E)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(1,011,337.00)	9,526,301.00	10.6%	Not Met
1st Subsequent Year (2026-27)	(741,877.00)	8,260,327.00	9.0%	Not Met
2nd Subsequent Year (2027-28)	(535,998.00)	8,189,410.00	6.5%	Not Met

8C. Comparison of JPA Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing both the unrestricted and restricted budgets, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

TVROP is budgeting to spend excess reserves and restricted carryover.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the JPA's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	1,890,238.00	Met
1st Subsequent Year (2026-27)	1,148,361.00	Met
2nd Subsequent Year (2027-28)	612,363.00	Met

9A-2. Comparison of the JPA's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the JPA's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	1,195,869.82	Met

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	JPA ADA	
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	9,526,301.00	8,260,327.00	8,189,410.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,526,301.00	8,260,327.00	8,189,410.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	476,315.05	413,016.35	409,470.50
6. Reserve Standard - by Amount (\$88,000 for JPAs with less than 1,001 ADA, else 0)	88,000.00	88,000.00	88,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	476,315.05	413,016.35	409,470.50

10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	476,315.00	412,597.00	409,052.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	948,574.00	463,385.00	3,940.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	1,424,889.00	875,982.00	412,992.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.96%	10.60%	5.04%
JPA's Reserve Standard (Section 10B, Line 7):	476,315.05	413,016.35	409,470.50
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your JPA have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

JPA's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form MYPI exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)			0.0%	0.00	Not Met
2nd Subsequent Year (2027-28)			0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)			0.0%	0.00	Not Met
2nd Subsequent Year (2027-28)			0.0%	0.00	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

* Include transfers used to cover operating deficits in either the general fund or any other fund.

SSB. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1b-1c or if Yes for Item 1d.

1a. This item is not applicable for JPAs.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The software will not allow data entry. There are no projected Transfers In in the current year or either of the subsequent years.

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The software will not allow data entry. There are no projected Transfers Out in the current year or either of the subsequent years.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the JPA's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund		57,426

Other Long-term Commitments (do not include OPEB)

TOTAL:				57,426

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	59,795	57,426		

Other Long-term Commitments (continued):

Total Annual Payments:	59,795	57,426	0	0
Has total annual payment increased over prior year (2024-25)	No	No	No	No

S6B. Comparison of the JPA's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent years.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. 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?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the JPA's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2

OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

0.00	0.00

- d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

3

OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

- d. Number of retirees receiving OPEB benefits
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

4.

Comments:

S7B. Identification of the JPA's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1	a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a

2	Self-Insurance Liabilities	Budget Adoption (Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

3	Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2025-26)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		

4	Comments:	
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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The JPA must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the JPA governing board and superintendent.

S8A. Cost Analysis of JPA's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

n/a

Were all certificated labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	21.00	21.95	21.95	21.95

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of JPA's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	7.10	7.05	7.05	7.05

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

n/a

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of JPA's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	4.00	4.00	4.00	4.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Current Year

1st Subsequent Year

2nd Subsequent Year

Health and Welfare (H&W) Benefits

(2025-26)

(2026-27)

(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Current Year

1st Subsequent Year

2nd Subsequent Year

Step and Column Adjustments

(2025-26)

(2026-27)

(2027-28)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Management/Supervisor/Confidential

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

n/a

A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?

n/a

A5. Has the JPA 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?

No

A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the JPA's financial system independent of the county office system?

No

A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

First Interim
Actuals to Date 2025-26
Technical Review Checks

Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA**Alameda County**

Following is a chart of the various types of technical review checks and related requirements:

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IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Tri-Valley ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Warning) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

8. CORRESPONDENCE

Quick Summary / Abstract

Letter from Alysse Castro, Superintendent, Alameda County Office of Education, approving the 2025 - 2026 Adopted Budget.

Supporting Documents



[Tri-Valley ROP Approval of 2025-2026 Adopted Budget Board Letter](#)



Alameda County Office of Education

Alysse Castro, Superintendent

September 12, 2025

Julie Duncan, Superintendent
Members of the Board of Education
Tri-Valley ROP (TVROP) via email

APPROVAL of 2025-26 Adopted Budget

Dear Superintendent Duncan and Members of the Board,

TVROP's Adopted Budget is approved. ACOE's review of the TVROP's 2025-26 Adopted Budget and Multiyear Budget Projection shows that the TVROP complies with the approval criteria per Education Code Section 42127.

We appreciate the continued hard work and commitment of the ROP staff, the Board, and the community. Please contact us with any questions or concerns.

In community,

Alysse Castro
Alameda County Superintendent of Schools

Cc Doug D'Amour, Chief Business Official, Tri Valley ROP
Allan Garde, Associate Superintendent of Business Services, ACOE
Shirene Moreira, Chief of District Business & Advisory Services, ACOE
Joan Laursen, Executive Director, District Business & Advisory Services, ACOE
Christopher Raymundo, Director I, District Advisory Services, ACOE

9. SUPERINTENDENT'S REPORT

Quick Summary / Abstract

Julie Duncan, Superintendent, will report on recent meetings, activities, or legislation.

10. BOARD MEMBER REPORTS

Quick Summary / Abstract

Board members may wish to report on their recent activities.

11. ANNOUNCEMENTS

Quick Summary / Abstract

The next Regular Meeting (Organizational) of the Joint Powers Governing Board is scheduled for Wednesday, January 21, 2026, at 5:30 p.m.

