Regular Governing Board Meeting

CABRILLO UNIFIED SCHOOL DISTRICT

Published on Friday, September 5, 2025 | Updated on Friday, September 12, 2025

Date and Time
Thursday, September 11, 2025, at 6:00 PM

Location
Cunha Intermediate School Library Room, 600 Church Street, Half Moon Bay, California 94019

Broadcast Live on PacificCoast.TV

Recordings will be made accessible to the public on the days following the meeting on YouTube at: https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr.

Spanish Translation https://drive.google.com/file/d/17U0GtgLXE2h9zZozNx_f0_9-TvCp48tO/view

ACCESSIBILITY
In compliance with the Americans with Disabilities Act, individuals requiring special accommodations, such as accessible seating or documentation in an accessible format, should contact the Administrative Assistant to the Superintendent at acostar@cabrillo.k12.ca.us or (650) 240-3146. Please notify the District at least 48 hours before the meeting to arrange reasonable accommodations, auxiliary aids, or services.

The District provides Spanish interpretation upon request. To request this service, please contact the Administrative Assistant to the Superintendent at acostar@cabrillo.k12.ca.us or (650) 240-3146.

PUBLIC ACCESS TO DOCUMENTS
Documents provided to a majority of the Governing Board regarding any open session item on the agenda will be available for public inspection at the District Office, located at 498 Kelly Avenue, Half Moon Bay, California, during regular business hours. These documents are also accessible on the District's website at cabrillo.k12.ca.us.

PUBLIC COMMENTS GUIDELINES
Members of the public are encouraged to participate in Board meetings and share their views on agenda items or matters within the Board's jurisdiction. Public comments can be provided in two ways:

Submission of Written Comments in Advance: Written comments can be submitted using the Google Public Comments form at cusd.info/comments. Comments are accepted from the posting of the agenda until **3:00 p.m. on the day of the meeting**. Comments should not exceed 300 words. While longer

comments may not be shared publicly during the meeting, all comments received by the deadline will be made available to Board members and included in the meeting minutes.

Provision of In-Person Comments During the Meeting: To address the Board during the meeting, members of the public must submit a “Request to Address the Board” slip to the Administrative Assistant to the Superintendent **before the agenda item is introduced**. Slips are available on the handout table. When recognized by the Board President, speakers should proceed to the podium and keep their comments brief.

The Board limits total public input to **20 minutes per item**. The Board President may adjust time limits as necessary to accommodate diverse viewpoints. In exceptional cases requiring extended public input, the Board President, with Board consent, may adjust the time allotted per speaker or for overall public input. Members of the public with similar viewpoints may be asked to designate representatives to speak on their behalf. The Administrative Assistant will monitor time and notify speakers when 30 seconds remain and when time is up. Public comments may be made at the following times:

- **Nonagenda and Consent Items** may be addressed under "Public Comments on Nonagenda or Consent Items."
- **Agenda Items** may be addressed after the staff presentation.
- **Closed Session Items** may be addressed under "Public Comments on Closed Session Topics."

In accordance with Education Code 49061 and 49073.2, students and parents/guardians have the option to request that directory information or personal information of the student or parent/guardian be excluded from the minutes. Such requests must be made in writing to the secretary or clerk of the Board.

IMPORTANT BOARD PROTOCOLS REGARDING PUBLIC COMMENTS

The CUSD Governing Board does not act upon nonagendized matters except under limited circumstances as permitted by law. Matters raised during public comments will be referred to staff for further examination and action where appropriate.

Page

1. OPENING ITEMS

a. Call Public Session to Order

b. Roll Call / Quorum

c. Pledge of Allegiance

d. Approval of the Agenda

2. SPOTLIGHT THE COASTSIDE WAY!

a. Celebrating Our Success

1. **La Costa Adult School**
    a. Recognition of Magdaelena Carrillo for Outstanding Contributions at La Costa Adult School Open House
    b. Recognition of Lizeth Bendana for Empowering and Supporting La Costa Adult School Staff for the Open House

b. Student Board Members Report

1. Half Moon Bay High School Student Board Member
2. Pilarcitos High School Student Board Member

c. La Costa Adult School Presentation 8 - 17

Supporting Documents/Attachments:

1. La Costa Adult School Presentation 2025.pdf

3. GENERAL BUSINESS

a. Public Hearing and Adoption of Resolution 26-2025 Regarding Sufficiency of Instructional Materials for the 2025–26 School Year 18 - 21 (Public Hearing/Action)

Supporting Documents/Attachments:

1. Resolution No. 26-2025_Regarding The Sufficiency of Instructional Materials ,
2. Public Hearing Notice Regarding Sufficiency of Instructional Materials 2025-26

b. Approval of Unaudited Actuals 2024–25 22 - 155 (Action)

Supporting Documents/Attachments:

1. 2024-25 Unaudited Actuals Presentation
2. Unaudited Actuals 2024-25

c. Adoption of Resolution 25-2025 GANN Limit for the 2025–26 Fiscal Year (Action) 156 - 161

Support Documents/Attachments:

1. Resolution 25-2025 GANN Limit for 2025-26 Fiscal Year
2. Form GANN

d. El Granada Phase 2 Project Consultant Selection for Special Inspections (Action) 162

e. Measure K Bond Project Prioritization 163 - 179
(Presentation/Discussion)

Support Documents/Attachments:

1. Measure K Bond Project Prioritization 2025.pdf

Update: *Attachment 3e1, titled Measure K Bond Project Prioritization 2025, was made available to Board members and the public during the meeting and uploaded on September 12, 2025.*

4. COMMUNICATIONS

a. Public Comments on Nonagenda or Consent Items

b. Employee Organizations Report
1. Cabrillo Unified Teachers Association (CUTA) Representatives
2. California School Employee Association (CSEA) Representatives

5. CONSENT AGENDA

Items listed under the Consent Agenda are of a routine nature and are not anticipated for Board discussion. The Superintendent recommends their approval. If any Board member requests the removal of an item from the consent agenda, it shall be taken off and individually considered as a regular agenda item. The Consent Agenda requires a motion, a second, and approval by a roll call vote. Each item approved by the Governing Board on the Consent Agenda is considered in full and adopted as recommended.

a. Approval of Half Moon Bay High School Forestry Challenge Team Field Trip to Loma Mar, California, October 8–11, 2025, to Participate in the Santa Cruz Forestry Challenge 180

b. Approval of Cunha Intermediate School Field Trip to YMCA Camp-Jones Gulch, La Honda, California, October 13–17, 2025, to Participate in the 6th Grade Outdoor Education Program 181

c. Approval of 2024–25 Civil Grand Jury Response to WHO YOU'RE GONNA CALL? Is CTE Preparing High School Students to Fill the Skilled Trade Gap? 182 - 200

Supporting Documents/Attachments:

1. Who You're Gonna Call-CTE_HMBHS-Grand Jury Report

d. Approval of Agreement Between CUSD and Coastside Land Trust for the 2025–26 School Year 201 - 205

Supporting Documents/Attachments:

1. Coastside Land Trust (CLT) MOU 2025-26

e. Approval of Amendment to the HEAL Project Intensive Garden Program and the TK-1st Grade Fall HEAL Farm Fieldtrips MOUs for the Remainder of 2024–27 206 - 209

Supporting Documents/Attachments:

1. Amendment to the THP IGP and TK-1st Grade HEAL Farm Fall Field Trips_2024-27

f. Approval of Prop 28 Annual Report for 2024-25 School Year 210 - 213

Supporting Documents/Attachments:

1. CUSD Prop 28: Arts and Music in Schools Annual Report FY 2024-25
2. Annual Certification Prop 28_2025

g. Approval of Independent Contractor Agreement for Speech and Language Pathologist Services with New Direction Solutions, LLC dba ProCare Therapy for the 2025-26 School Year 214 - 219

Supporting Documents/Attachments:

1. New Direction Solution Speech and Language Pathologist Agreement_2025-26.pdf

h. Approval of Independent Contractor Agreement for Transportation Services with Serra Yellow Cab for the 2025-26 School Year 220 - 225

Supporting Documents/Attachments:

1. Serra Yellow Cab Contract 2025-26.pdf

i. Approval of Certificated Personnel Report 226

j. Approval of Classified Personnel Report 227

k. Approval of Non-Bargaining Unit Employees Salary Schedule 228 - 229

Supporting Documents/Attachments:

1. 2025-26 Non-Bargaining Salary Schedule_pending Board Approval 09. 11. 2025.pdf

l. Approval of Variable Term Waiver for Employment of Pupil Personnel Services: Counseling Credential 230

m. Approval of Donations to Cabrillo Unified School District 231 - 232

Supporting Documents/Attachments:

1. Summary Site Donations 09.11.2025

n. Information on Warrant Register Report Processed 233 - 241

Supporting Documents/Attachments:

1. 080125-083125 Warrant Register

o. Approval of Governing Board Meeting Minutes 242 - 257

Supporting Documents/Attachments:

1. Study Session - Aug 21 2025 - Minutes - Html
2. Regular Meeting - Aug 21 2025 - Minutes - Html

6. GOVERNING BOARD REPORTS

a. Board Members

b. Superintendent Report

7. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion
(Refer to Item 7d, below.)

b. Public Comments on Closed Session Items

c. Adjourn to Closed Session

d. CONFIDENTIAL STUDENT MATTER: Approval of Permanent Exemptions from Physical Education Courses for Half Moon 258 - 259

Bay High School 11th & 12th Grades

This item includes confidential attachments, provided exclusively to Board members for Closed Session review.

e. Adjourn Closed Session and Reconvene Open Session

f. Report Action Taken in Closed Session

8. CLOSING ITEMS

a. Adjournment of the Meeting

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025.
TO: Members of the Governing Board
FROM: Israel Castillo, M. Ed., Interim Assistant Superintendent of Educational Services
CATEGORY: Presentation
ITEM TITLE: La Costa Adult School Presentation

BACKGROUND INFORMATION

La Costa Adult School principal, David Jones, will provide an overview of the school's unique site-based programs.

FISCAL ANALYSIS

This item does not have an impact to the General Fund.

RECOMMENDATION

This item is presented for information only.

Prepared by: *Josefina Infanzon*

CUSD

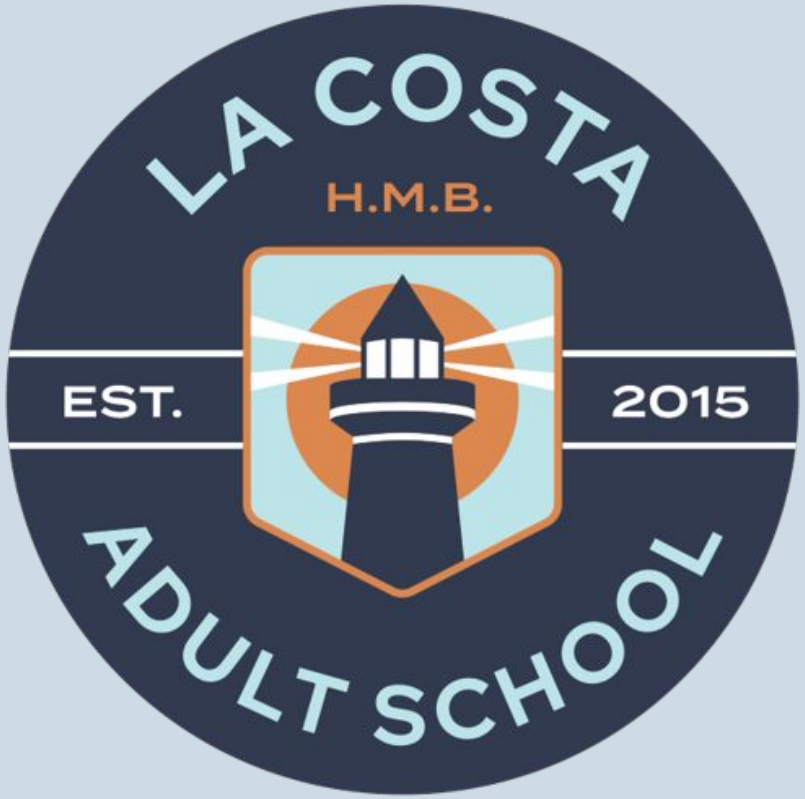
Cabrillo Unified School District

La Costa Adult Night School 2025-26

David Jones, Principal, La Costa Adult School
Governing Board Meeting
September 11, 2025

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“Lighting the Way to Your Dreams”



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Our Team and R.E.A.S.O.N.

Magdaelena Carrillo
Lizeth Bendana
Claudia Frank
Claudia Marshall
Cecile Pinto
Vicente Patino
Brenda De Jesus Acosta
Graeme Westwood
Sonya Andreasen

R - Relationships
E - Empower
A - Advocate
S - Show pathways
O - Open doors
N - Never judge

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Recent Highlight - Open House

August 26, 2025

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Current Priorities

- Grow enrollment through outreach and engagement
- Strengthen placement systems for accurate student placement
- Build staff and program capacity to support growth
- Develop partnerships and proposals for new courses
- Hire a part-time counselor to support student goals
- Increase student supports to boost attendance and completion
- Establish a Student Advisory Council for ongoing feedback

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Introducing D.R.E.A.M.

D - Diplomas & GED

R - Real-Life Medical Training (Senior Home Care Aide)

E - English for Success (K-12 Success)

A - Apprenticeship & Trades Training

M - Modern Technology Training

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Future Courses

- Google Basics
- Math for the Trades
- Pre-apprenticeship Electrical Foundations

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Our Year Long Plan

- Strengthen our foundation – improve systems.
- Build partnerships & community – expand opportunities through collaboration.
- Create pathways – help students move into college, career, and beyond.

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Cabrillo Unified School District

Thank you!

QUESTIONS?

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Israel Castillo, M. Ed., Assistant Superintendent, Educational Services Department
CATEGORY: Public Hearing/Action
ITEM TITLE: Public Hearing and Adoption of Resolution 26-2025 Regarding Sufficiency of Instructional Materials for the 2025–26 School Year

BACKGROUND INFORMATION

Education Code 60119 states that, in order to be eligible to receive funds available for the public for the purposes of this article, the Governing Board shall hold a public hearing and make a determination that each student, including English Learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home.

The administration reviewed the textbook inventory and confirmed that all core curriculum materials needed for students had been ordered. However, some sites have yet to receive back-ordered materials due to shipping delays; once orders are received, all students will have sufficient materials as per Education Code 60119.

FISCAL ANALYSIS

This Public Hearing does not have a direct impact to the general fund.

RECOMMENDATION

Hold a Public Hearing and adopt Resolution XX-2025

Prepared by: *Josefina Infanzon*

RESOLUTION NO. 26-2025
BEFORE THE GOVERNING BOARD
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY, CALIFORNIA

REGARDING THE SUFFICIENCY OF INSTRUCTIONAL MATERIALS

WHEREAS, the Governing Board of Cabrillo Unified School District, in order to comply with the requirements of Education Code Section 60119, held a public hearing on **September 11, 2025, at 6:00 pm**, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth Resoweek from that day) and which did not take place during or immediately following school hours; and

WHEREAS, the Governing Board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing; and

WHEREAS, the Governing Board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing; and

WHEREAS, information provided at the public hearing and to the Governing Board at the public meeting detailed the extent to which textbooks or other instructional materials were provided to all students, including English learners, in the district; and

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage; and

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, in mathematics, natural sciences, history-social science, and English language arts, including the English language development component of an adopted program, consistent with the cycles and content of the curriculum frameworks; and

WHEREAS, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education; and

WHEREAS, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner; and

WHEREAS, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

WHEREAS, each pupil enrolled in health and foreign language classes has sufficient textbooks or instructional materials.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of Cabrillo Unified School District that for the 2024-25 school year, the Cabrillo Unified School District has provided each student with sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the **11th day of September 2025** by the following vote:

Mary Beth Alexander:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Peter Cerneka:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Lizet Cortes:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Carmen Daniel:	_____ Aye	_____ No	_____ Abstain	_____ Absent
Breanna Lafontaine:	_____ Aye	_____ No	_____ Abstain	_____ Absent

Certified by:

_____
Carmen Daniel
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Peter Cerneka
Secretary to the Governing Board
Cabrillo Unified School District

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Amber Lee-Alva

GOVERNING BOARD
Mary Beth Alexander
Lizet Cortes
Carmen Daniel
Kimberly Hines
Sophia Layne

NOTICE OF PUBLIC HEARING

The Cabrillo Unified School District will hold a public hearing on the certification of compliance with Education Code section 60119, State of Assurance for the Pupil Textbook and Instructional Incentive Program for the 2025-26 school year.

Thursday, September 11, 2025 at 6:00 p.m.
Cunha Intermediate School Library
600 Church Street, Half Moon Bay, CA 94019

This is a requirement of the California State Department of Education.

To be Posted on August 29, 2025.

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
CATEGORY: Presentation/Action
ITEM TITLE: Approval of the Unaudited Actuals 2024–25

BACKGROUND INFORMATION

In alignment with Education Code 42100, after the closing of the books, local governing boards are presented with an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The San Mateo County Office of Education (SMCOE) will certify and forward the Cabrillo Unified School District (CUSD) unaudited actuals to the California Department of Education (CDE) by October 15, 2025.

The 2024–25 unaudited actuals are hereby presented to the Board for approval and will be reported to SMCOE by September 15, 2025.

REPORT/PROPOSAL

Unaudited Actuals 2024–25

FISCAL ANALYSIS

Estimated actuals and unaudited actuals variances are detailed in the report.

RECOMMENDATION

Approve the 2024-25 Unapproved Actuals as submitted.

Prepared by: *Holly Lynne*

CUSD

Cabrillo Unified School District

2024-25 Unaudited Actuals

Jennifer Marsh, Chief Business Officer
Governing Board Meeting
September 11, 2025

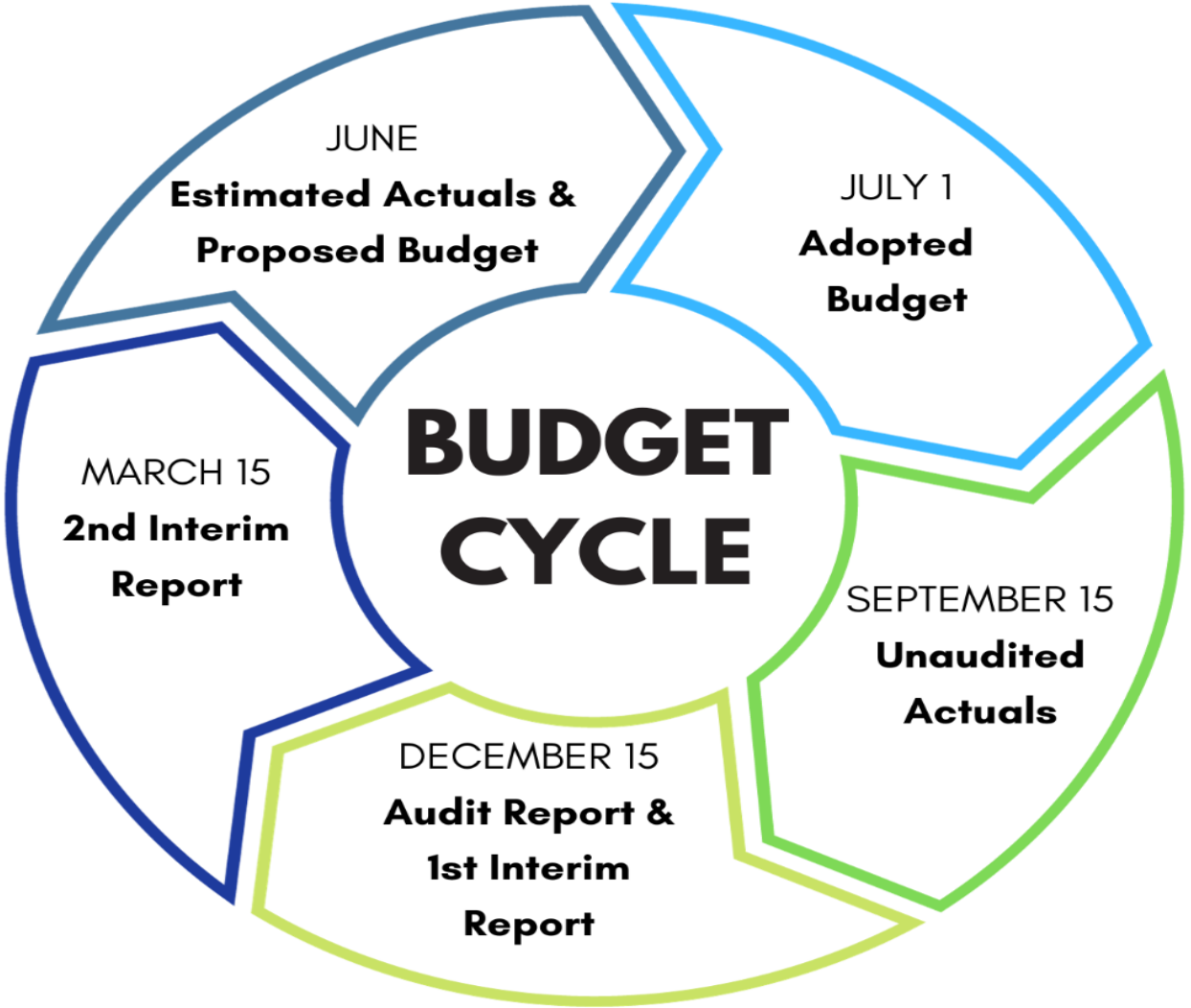
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OVERVIEW

- Budget Cycle
- What are Unaudited Actuals
- Enrollment/ADA
- Estimated Actuals vs. Unaudited Actuals
- Reasons for Changes
- Reserves
- Other Funds
- Next Steps

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Budget Timeline



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2024-25 Unaudited Actuals

The Unaudited Actuals Report provides the District's final accounting of revenues, expenditures, and fund balances for the fiscal year ending June 30th.

It confirms our year-end position, explains any variances from projections, and establishes the beginning balances for the new fiscal year, pending completion of the independent audit.

The numbers shown in the financial reports represent a snapshot in time.

➔ June 30, 2025

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Common Reasons for Differences

Compared to the Estimated Actuals presented during the Budget Adoption process, the Unaudited Actuals often differ. Common reasons for this variance include:

- Revenues higher/lower than anticipated
- Expenditure allocations or budgets were under/overspent
- Expenditures planned for one year are deferred to a future fiscal year.

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Enrollment and Average Daily Attendance (ADA)

Fiscal Year	Enrollment	Increase/(Decrease)	ADA	Increase/(Decrease)
2021-22	2801		2644.91	
2022-23	2748	-53	2519.18	-125.73
2023-24	2661	-87	2450.24	-68.94
2024-25	2562	-99	2360.67	-89.57
2025-26 (Projected)	2495	-67	2305.26	-55.41

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2024-25 Revenues
General Fund (Unrestricted)

REVENUES	Estimated Actuals	Unaudited Actuals	Variance	Variance (%)
LCFF Revenue	$36,573,759	$36,126,434	-$447,325	-1.2%
Federal Revenue	$0	$0	$0	0.0%
Other State Revenue	$565,463	$622,604	$57,141	10.1%
Other Local Revenue	$793,606	$1,244,152	$450,546	56.8%
TOTAL REVENUES	$37,932,828	$37,993,190	$60,362	0.16%

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2024-25 Expenditures General Fund (Unrestricted)

EXPENDITURES	Estimated Actuals	Unaudited Actuals	Variance	Variance (%)
Certificated Salaries	$15,197,198	$15,514,839	$317,641	2.1%
Classified Salaries	$4,455,436	$4,629,196	$173,760	3.9%
Employee Benefits	$7,407,917	$7,454,949	$47,032	0.6%
Books and Supplies	$770,797	$699,151	-$71,646	-9.3%
Services & Other Operating Expenditures	$4,058,058	$4,046,444	-$11,614	-0.3%
Capital Outlay	$22,000	$22,000	$0	
Other Outgo excluding Indirect Costs	$49,670	$40,585	-$9,085	-18.3%
Other Outgo Indirect Costs	-$59,132	-$190,777	-$131,645	222.6%
TOTAL EXPENDITURES	$31,901,944	$32,216,388	$314,444	0.99%

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2024-25 Expenditures
General Fund (Unrestricted)

OTHER FINANCING SOURCES/USES	Estimated Actuals	Unaudited Actuals	Variance	Variance (%)
Transfers In	$3,534,044	$3,534,044	$0	0.0%
Transfers Out	$312,116	$303,073	-$9,043	-2.9%
Contributions	$9,738,299	$9,474,190	-$264,109	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES	-$6,516,371	-$6,243,219	$273,152	-4.19%

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2024-25 Fund Balance
General Fund (Unrestricted)

FUND BALANCE	Estimated Actuals	Unaudited Actuals	Variance
Beginning Fund Balance	$2,664,011	$2,664,011	$0
Audit Adj/Restatements	$0	$0	$0
Ending Balance	$2,178,524	$2,197,594	$19,071
Components of Ending Fund Balance		$0	
Revolving Cash	$25,000	$25,000	$0
Stores	$0	$6,524	$6,524
Reserve for Economic Uncertainties	$1,627,953	$1,629,215	$1,262
Assigned	$525,571	$536,855	$11,284
Unassigned/Unappropriated Amount	$0	$0	$0

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Description of Changes

Revenues

- LCFF Revenue - Decrease $447K
  - Due to lower Annual Property Taxes
- State Revenue - Increase $57K
  - Primarily, an increase in Lottery
- Local Revenue - Increase $450K
  - Increase $111K in interest earned
  - Excess STRS Contribution $113K
  - 24-25 E-rate Reimb $168k

Expenditures

- Salaries and Benefits - Increase $538K
  - Mainly due to payout of stipends, vacation liability, and comp time
- Supplies - Decrease $71K
  - Decrease in Technology purchases
- Services - Decrease $11K
  - Decrease in Utilities
- Indirect Costs - Increase $131K
  - Maximized opportunities to apply approved rate to all eligible programs

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2024-25 Property Taxes Total Local Revenue

P-1 (estimate)	P-2 (estimate)	Annual (actual)
$34,765,530	$35,046,290	$34,598,201

The 2024-25 Annual Property Taxes came in $448,089 lower than the P-2 projection used at Estimated Actuals.

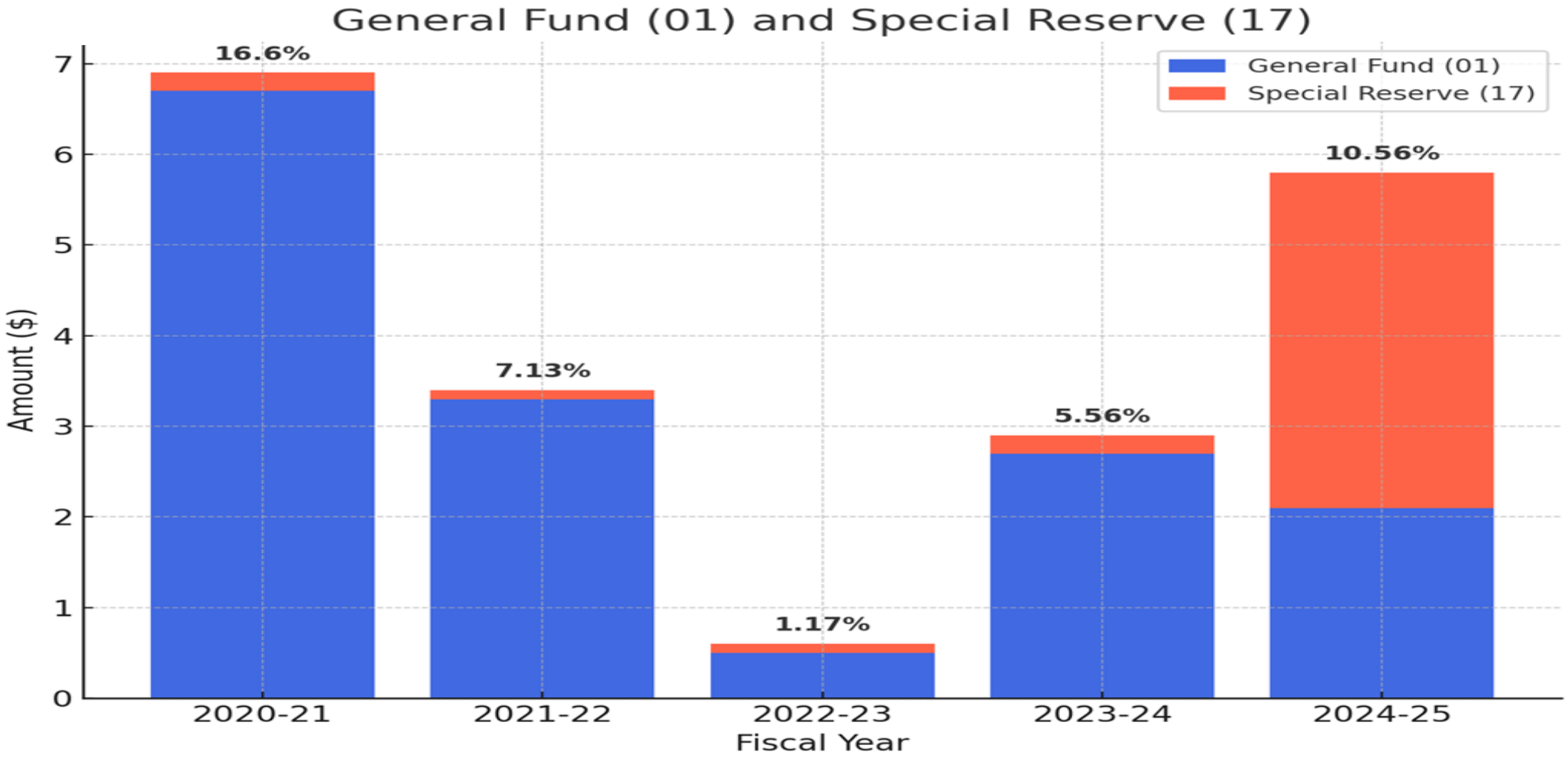
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2024-25 Unaudited Actuals - General Fund Unrestricted and Restricted

Description	Object Codes	Unrestricted	Restricted	Combined
Revenues				
LCFF Sources	8010-8099	36,126,434.42	2,186,661.00	38,313,095.42
Federal Revenue	8100-8299	0.00	1,290,031.11	1,290,031.11
Other State Revenue	8300-8599	622,603.53	5,765,164.76	6,387,768.29
Other Local Revenue	8600-8799	1,244,152.11	3,616,241.48	4,860,393.59
TOTAL REVENUE		**37,993,190.06**	**12,858,098.35**	**50,851,288.41**
Expenditures				
Certificated Salaries	1000-1999	15,514,839.28	4,552,783.98	20,067,623.26
Classified Salaries	2000-2999	4,629,196.06	5,253,471.44	9,882,667.50
Employee Benefits	3000-3999	7,454,949.25	5,752,867.02	13,207,816.27
Books and Supplies	4000-4999	699,151.27	1,142,865.04	1,842,016.31
Services, Other Operating Expenditures	5000-5999	4,046,444.03	4,204,345.32	8,250,789.35
Capital Outlay	6000-6999	22,000.00	496,403.29	518,403.29
Other Outgo	7100-7299 7400-7499	40,585.00	224,872.41	265,457.41
Direct Support/Indirect Costs	7300-7399	-190,777.09	160,112.89	-30,664.20
TOTAL EXPENDITURES		**32,216,387.80**	**21,787,721.39**	**54,004,109.19**
Interfund-Transfer In	8900-8929	3,534,044.00	0.00	3,534,044.00
Interfund- Transfer Out	7600-7629	303,072.94	0.00	303,072.94
Contribution to/from Restricted Programs	8980-8999	-9,474,189.72	9,474,189.72	0.00
OTHER FINANCING SOURCES/USES		**-6,243,218.66**	**9,474,189.72**	**3,230,971.06**
NET INCREASE/(DECREASE) IN FUND BALANCE		**-466,416.40**	**544,566.68**	**78,150.28**
Beginning Fund Balance July 1, 2024 - Unaudited		**2,664,010.63**	**4,898,548.51**	**7,562,559.14**
Ending Balance		**2,197,594.23**	**5,443,115.19**	**7,640,709.42**

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Total Reserve for Economic



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2024-25 Unaudited Actuals - Other Funds

FUND		ENDING BALANCE
Student Activity Fund	**Fund 08**	$102,643.05
Adult Education Fund	**Fund 11**	$95,145.24
Child Development Fund	**Fund 12**	$31,914.62
Cafeteria Fund	**Fund 13**	$239,916.62
Deferred Maintenance	**Fund 14**	$261.24
Special Reserve	**Fund 17**	$3,571,182.35
Building Fund	**Fund 21**	$50,366,058.41
Capital Facilities Fund	**Fund 25**	$2,782,533.18
Capital Outlay Fund	**Fund 40**	$4,928,276.86
Bond Interest and Redemption	**Fund 51**	$6,271,061.20

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Next Steps

Budget Advisory Committee

2024-25 Audit Completion - November 2025

2025-26 First Interim Report - December 2025

- Position Control/Actual Staffing Costs
- Enrollment/ADA
- Other Operational Costs

Staff recommends that the Board of Trustees **approve** the Cabrillo Unified School District 2024-25 Unaudited Actuals financial statements, as presented at its meeting September 11, 2025.

A place where all children dream and achieve.

Cabrillo Unified School District

Thank you!

QUESTIONS?

A place where all children dream and achieve.

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	36,126,434.42	2,186,661.00	38,313,095.42	37,431,804.00	2,115,268.00	39,547,072.00	3.2%
2) Federal Revenue		8100-8299	0.00	1,290,031.11	1,290,031.11	0.00	1,197,410.00	1,197,410.00	-7.2%
3) Other State Revenue		8300-8599	622,603.53	5,765,164.76	6,387,768.29	565,463.00	3,839,993.00	4,405,456.00	-31.0%
4) Other Local Revenue		8600-8799	1,244,152.11	3,616,241.48	4,860,393.59	611,932.00	3,264,644.00	3,876,576.00	-20.2%
5) TOTAL, REVENUES			37,993,190.06	12,858,098.35	50,851,288.41	38,609,199.00	10,417,315.00	49,026,514.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,514,839.28	4,552,783.98	20,067,623.26	13,693,538.00	4,330,488.00	18,024,026.00	-10.2%
2) Classified Salaries		2000-2999	4,629,196.06	5,253,471.44	9,882,667.50	3,839,578.00	4,554,299.00	8,393,877.00	-15.1%
3) Employee Benefits		3000-3999	7,454,949.25	5,752,867.02	13,207,816.27	6,971,105.00	5,383,425.00	12,354,530.00	-6.5%
4) Books and Supplies		4000-4999	699,151.27	1,142,865.04	1,842,016.31	483,781.00	983,241.00	1,467,022.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	4,046,444.03	4,204,345.32	8,250,789.35	3,501,797.00	3,841,627.00	7,343,424.00	-11.0%
6) Capital Outlay		6000-6999	22,000.00	496,403.29	518,403.29	0.00	82,104.00	82,104.00	-84.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	40,585.00	224,872.41	265,457.41	59,468.00	220,000.00	279,468.00	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(190,777.09)	160,112.89	(30,664.20)	(52,324.00)	42,912.00	(9,412.00)	-69.3%
9) TOTAL, EXPENDITURES			32,216,387.80	21,787,721.39	54,004,109.19	28,496,943.00	19,438,096.00	47,935,039.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,776,802.26	(8,929,623.04)	(3,152,820.78)	10,112,256.00	(9,020,781.00)	1,091,475.00	-134.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,534,044.00	0.00	3,534,044.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	303,072.94	0.00	303,072.94	300,000.00	0.00	300,000.00	-1.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,474,189.72)	9,474,189.72	0.00	(8,807,146.00)	8,807,146.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,243,218.66)	9,474,189.72	3,230,971.06	(9,107,146.00)	8,807,146.00	(300,000.00)	-109.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,416.40)	544,566.68	78,150.28	1,005,110.00	(213,635.00)	791,475.00	912.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,664,010.63	4,898,548.51	7,562,559.14	2,197,594.23	5,443,115.19	7,640,709.42	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			2,664,010.63	4,898,548.51	7,562,559.14	2,197,594.23	5,443,115.19	7,640,709.42	1.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,664,010.63	4,898,548.51	7,562,559.14	2,197,594.23	5,443,115.19	7,640,709.42	1.0%
2) Ending Balance, June 30 (E + F1e)			2,197,594.23	5,443,115.19	7,640,709.42	3,202,704.23	5,229,480.19	8,432,184.42	10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	6,523.86	0.00	6,523.86	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,443,115.19	5,443,115.19	0.00	5,229,480.19	5,229,480.19	-3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,166,070.34	0.00	2,166,070.34	3,177,704.23	0.00	3,177,704.23	46.7%
Unassigned/Unappropriated Amount		9790	.03	0.00	.03	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,429,205.29	4,748,765.43	12,177,970.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(55,708.00)	0.00	(55,708.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	41,865.92	0.00	41,865.92				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	393,207.44	1,560,128.26	1,953,335.70				
4) Due from Grantor Government		9290	182,240.55	1,767,421.33	1,949,661.88				
5) Due from Other Funds		9310	55,335.88	75,785.46	131,121.34				
6) Stores		9320	6,523.86	0.00	6,523.86				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,077,670.94	8,152,100.48	16,229,771.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,061,047.77	1,387,379.60	2,448,427.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,819,028.94	354,499.25	5,173,528.19				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	967,106.44	967,106.44				
6) TOTAL, LIABILITIES			5,880,076.71	2,708,985.29	8,589,062.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,197,594.23	5,443,115.19	7,640,709.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,021,371.00	0.00	1,021,371.00	1,021,371.00	0.00	1,021,371.00	0.0%
Education Protection Account State Aid - Current Year		8012	506,680.00	0.00	506,680.00	487,986.00	0.00	487,986.00	-3.7%
State Aid - Prior Years		8019	182.00	0.00	182.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	81,040.76	0.00	81,040.76	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	26,450.10	0.00	26,450.10	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	6,125.04	0.00	6,125.04	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	33,167,127.95	0.00	33,167,127.95	35,922,447.00	0.00	35,922,447.00	8.3%
Unsecured Roll Taxes		8042	1,376,623.65	0.00	1,376,623.65	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	(59,166.08)	0.00	(59,166.08)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,126,434.42	0.00	36,126,434.42	37,431,804.00	0.00	37,431,804.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,186,661.00	2,186,661.00	0.00	2,115,268.00	2,115,268.00	-3.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,126,434.42	2,186,661.00	38,313,095.42	37,431,804.00	2,115,268.00	39,547,072.00	3.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	608,437.13	608,437.13	0.00	607,568.00	607,568.00	-0.1%
Special Education Discretionary Grants		8182	0.00	14,449.76	14,449.76	0.00	14,443.00	14,443.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	159,640.81	159,640.81	0.00	149,086.00	149,086.00	-6.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		239,768.00	239,768.00		133,532.00	133,532.00	-44.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		79,931.90	79,931.90		114,356.00	114,356.00	43.1%
Title III, Immigrant Student Program	4201	8290		6,988.70	6,988.70		6,603.00	6,603.00	-5.5%
Title III, English Learner Program	4203	8290		59,942.00	59,942.00		58,482.00	58,482.00	-2.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290		15,945.00	15,945.00		15,945.00	15,945.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	104,927.81	104,927.81	0.00	87,395.00	87,395.00	-16.7%
TOTAL, FEDERAL REVENUE			0.00	1,290,031.11	1,290,031.11	0.00	1,197,410.00	1,197,410.00	-7.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		104,757.00	104,757.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	126,011.00	0.00	126,011.00	129,048.00	0.00	129,048.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	485,177.53	232,030.01	717,207.54	425,000.00	167,500.00	592,500.00	-17.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		990,117.00	990,117.00		782,148.00	782,148.00	-21.0%
After School Education and Safety (ASES)	6010	8590		147,351.80	147,351.80		127,019.00	127,019.00	-13.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		975.00	975.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		258,618.39	258,618.39		400,275.00	400,275.00	54.8%
Arts and Music in Schools (Prop 28)	6770	8590		362,691.00	362,691.00		362,691.00	362,691.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		35,000.00	35,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	11,415.00	3,633,624.56	3,645,039.56	11,415.00	2,000,360.00	2,011,775.00	-44.8%
TOTAL, OTHER STATE REVENUE			622,603.53	5,765,164.76	6,387,768.29	565,463.00	3,839,993.00	4,405,456.00	-31.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,585,348.60	1,585,348.60	0.00	2,120,113.00	2,120,113.00	33.7%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	75,256.37	0.00	75,256.37	57,058.00	0.00	57,058.00	-24.2%
Interest		8660	410,615.19	0.00	410,615.19	300,000.00	0.00	300,000.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	758,280.55	2,030,892.88	2,789,173.43	254,874.00	1,144,531.00	1,399,405.00	-49.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,244,152.11	3,616,241.48	4,860,393.59	611,932.00	3,264,644.00	3,876,576.00	-20.2%
TOTAL, REVENUES			37,993,190.06	12,858,098.35	50,851,288.41	38,609,199.00	10,417,315.00	49,026,514.00	-3.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,963,101.01	3,351,697.55	15,314,798.56	10,607,139.00	3,459,611.00	14,066,750.00	-8.1%
Certificated Pupil Support Salaries		1200	511,287.19	829,425.98	1,340,713.17	622,245.00	835,448.00	1,457,693.00	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,537,605.68	257,387.68	2,794,993.36	2,122,048.00	12,000.00	2,134,048.00	-23.6%
Other Certificated Salaries		1900	502,845.40	114,272.77	617,118.17	342,106.00	23,429.00	365,535.00	-40.8%
TOTAL, CERTIFICATED SALARIES			15,514,839.28	4,552,783.98	20,067,623.26	13,693,538.00	4,330,488.00	18,024,026.00	-10.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	25,209.10	1,311,250.19	1,336,459.29	23,946.00	1,301,785.00	1,325,731.00	-0.8%
Classified Support Salaries		2200	1,218,161.72	2,567,220.47	3,785,382.19	831,575.00	2,175,892.00	3,007,467.00	-20.6%
Classified Supervisors' and Administrators' Salaries		2300	631,478.54	228,917.28	860,395.82	792,165.00	166,244.00	958,409.00	11.4%
Clerical, Technical and Office Salaries		2400	1,567,274.71	392,316.75	1,959,591.46	1,324,093.00	365,491.00	1,689,584.00	-13.8%
Other Classified Salaries		2900	1,187,071.99	753,766.75	1,940,838.74	867,799.00	544,887.00	1,412,686.00	-27.2%
TOTAL, CLASSIFIED SALARIES			4,629,196.06	5,253,471.44	9,882,667.50	3,839,578.00	4,554,299.00	8,393,877.00	-15.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,729,956.53	2,306,914.65	5,036,871.18	2,515,529.00	2,342,097.00	4,857,626.00	-3.6%
PERS		3201-3202	1,246,397.64	1,279,905.84	2,526,303.48	1,014,626.00	1,149,930.00	2,164,556.00	-14.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	585,165.90	461,281.83	1,046,447.73	537,753.00	435,457.00	973,210.00	-7.0%
Health and Welfare Benefits		3401-3402	2,366,726.03	1,474,267.67	3,840,993.70	2,578,820.00	1,291,380.00	3,870,200.00	0.8%
Unemployment Insurance		3501-3502	9,933.42	4,834.79	14,768.21	8,850.00	4,650.00	13,500.00	-8.6%
Workers' Compensation		3601-3602	353,608.22	172,243.09	525,851.31	315,188.00	159,815.00	475,003.00	-9.7%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	163,161.51	53,419.15	216,580.66	339.00	96.00	435.00	-99.8%
TOTAL, EMPLOYEE BENEFITS			7,454,949.25	5,752,867.02	13,207,816.27	6,971,105.00	5,383,425.00	12,354,530.00	-6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	76,172.14	76,172.14	0.00	103,529.00	103,529.00	35.9%
Books and Other Reference Materials		4200	35,093.62	74,055.78	109,149.40	5,178.00	177.00	5,355.00	-95.1%
Materials and Supplies		4300	649,002.91	935,438.16	1,584,441.07	469,424.00	879,535.00	1,348,959.00	-14.9%
Noncapitalized Equipment		4400	15,054.74	52,510.71	67,565.45	9,179.00	0.00	9,179.00	-86.4%
Food		4700	0.00	4,688.25	4,688.25	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			699,151.27	1,142,865.04	1,842,016.31	483,781.00	983,241.00	1,467,022.00	-20.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	862,206.49	862,206.49	0.00	998,438.00	998,438.00	15.8%
Travel and Conferences		5200	109,080.54	144,679.80	253,760.34	23,788.00	60,821.00	84,609.00	-66.7%
Dues and Memberships		5300	24,789.85	13,647.43	38,437.28	27,937.00	0.00	27,937.00	-27.3%
Insurance		5400 - 5450	987,944.64	0.00	987,944.64	1,223,785.00	0.00	1,223,785.00	23.9%
Operations and Housekeeping Services		5500	806,738.98	0.00	806,738.98	997,467.00	0.00	997,467.00	23.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,257.77	464,787.51	532,045.28	114,843.00	402,407.00	517,250.00	-2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,573.00)	0.00	(9,573.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,586,422.48	2,717,281.32	4,303,703.80	818,811.00	2,377,200.00	3,196,011.00	-25.7%
Communications		5900	473,782.77	1,742.77	475,525.54	295,166.00	2,761.00	297,927.00	-37.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,046,444.03	4,204,345.32	8,250,789.35	3,501,797.00	3,841,627.00	7,343,424.00	-11.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	374,749.25	374,749.25	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	17,543.94	17,543.94	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	22,000.00	28,285.02	50,285.02	0.00	6,539.00	6,539.00	-87.0%
Equipment Replacement		6500	0.00	75,825.08	75,825.08	0.00	75,565.00	75,565.00	-0.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,000.00	496,403.29	518,403.29	0.00	82,104.00	82,104.00	-84.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	9,798.00	0.00	9,798.00	New
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	40,585.00	224,872.41	265,457.41	49,670.00	220,000.00	269,670.00	1.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,585.00	224,872.41	265,457.41	59,468.00	220,000.00	279,468.00	5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(160,112.89)	160,112.89	0.00	(42,912.00)	42,912.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(30,664.20)	0.00	(30,664.20)	(9,412.00)	0.00	(9,412.00)	-69.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(190,777.09)	160,112.89	(30,664.20)	(52,324.00)	42,912.00	(9,412.00)	-69.3%
TOTAL, EXPENDITURES			32,216,387.80	21,787,721.39	54,004,109.19	28,496,943.00	19,438,096.00	47,935,039.00	-11.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,534,044.00	0.00	3,534,044.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,534,044.00	0.00	3,534,044.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	303,072.94	0.00	303,072.94	300,000.00	0.00	300,000.00	-1.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			303,072.94	0.00	303,072.94	300,000.00	0.00	300,000.00	-1.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,474,189.72)	9,474,189.72	0.00	(8,807,146.00)	8,807,146.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,474,189.72)	9,474,189.72	0.00	(8,807,146.00)	8,807,146.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,243,218.66)	9,474,189.72	3,230,971.06	(9,107,146.00)	8,807,146.00	(300,000.00)	-109.3%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	36,126,434.42	2,186,661.00	38,313,095.42	37,431,804.00	2,115,268.00	39,547,072.00	3.2%
2) Federal Revenue		8100-8299	0.00	1,290,031.11	1,290,031.11	0.00	1,197,410.00	1,197,410.00	-7.2%
3) Other State Revenue		8300-8599	622,603.53	5,765,164.76	6,387,768.29	565,463.00	3,839,993.00	4,405,456.00	-31.0%
4) Other Local Revenue		8600-8799	1,244,152.11	3,616,241.48	4,860,393.59	611,932.00	3,264,644.00	3,876,576.00	-20.2%
5) TOTAL, REVENUES			37,993,190.06	12,858,098.35	50,851,288.41	38,609,199.00	10,417,315.00	49,026,514.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		17,744,367.02	11,641,603.93	29,385,970.95	15,765,748.00	12,207,661.00	27,973,409.00	-4.8%
2) Instruction - Related Services	2000-2999		5,802,410.86	2,161,540.25	7,963,951.11	4,809,053.00	1,819,007.00	6,628,060.00	-16.8%
3) Pupil Services	3000-3999		1,096,440.75	3,570,343.18	4,666,783.93	934,239.00	2,573,869.00	3,508,108.00	-24.8%
4) Ancillary Services	4000-4999		851,840.54	274,749.53	1,126,590.07	487,942.00	188,928.00	676,870.00	-39.9%
5) Community Services	5000-5999		0.00	129,074.22	129,074.22	0.00	94,000.00	94,000.00	-27.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,987,420.57	419,016.89	5,406,437.46	4,586,958.00	42,912.00	4,629,870.00	-14.4%
8) Plant Services	8000-8999		1,693,323.06	3,366,520.98	5,059,844.04	1,853,535.00	2,291,719.00	4,145,254.00	-18.1%
9) Other Outgo	9000-9999	Except 7600-7699	40,585.00	224,872.41	265,457.41	59,468.00	220,000.00	279,468.00	5.3%
10) TOTAL, EXPENDITURES			32,216,387.80	21,787,721.39	54,004,109.19	28,496,943.00	19,438,096.00	47,935,039.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,776,802.26	(8,929,623.04)	(3,152,820.78)	10,112,256.00	(9,020,781.00)	1,091,475.00	-134.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,534,044.00	0.00	3,534,044.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	303,072.94	0.00	303,072.94	300,000.00	0.00	300,000.00	-1.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,474,189.72)	9,474,189.72	0.00	(8,807,146.00)	8,807,146.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,243,218.66)	9,474,189.72	3,230,971.06	(9,107,146.00)	8,807,146.00	(300,000.00)	-109.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,416.40)	544,566.68	78,150.28	1,005,110.00	(213,635.00)	791,475.00	912.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,664,010.63	4,898,548.51	7,562,559.14	2,197,594.23	5,443,115.19	7,640,709.42	1.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,664,010.63	4,898,548.51	7,562,559.14	2,197,594.23	5,443,115.19	7,640,709.42	1.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,664,010.63	4,898,548.51	7,562,559.14	2,197,594.23	5,443,115.19	7,640,709.42	1.0%
2) Ending Balance, June 30 (E + F1e)			2,197,594.23	5,443,115.19	7,640,709.42	3,202,704.23	5,229,480.19	8,432,184.42	10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	6,523.86	0.00	6,523.86	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,443,115.19	5,443,115.19	0.00	5,229,480.19	5,229,480.19	-3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,166,070.34	0.00	2,166,070.34	3,177,704.23	0.00	3,177,704.23	46.7%
Unassigned/Unappropriated Amount		9790	.03	0.00	.03	0.00	0.00	0.00	-100.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	477,706.13	527,692.13
6300	Lottery: Instructional Materials	337,959.41	318,972.41
6331	CA Community Schools Partnership Act - Planning Grant	163,865.06	158,330.06
6383	Golden State Pathways Program	1,294,048.47	1,294,048.47
6546	Mental Health-Related Services	217,868.90	137,536.90
6547	Special Education Early Intervention Preschool Grant	269,397.71	367,158.71
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	523,444.46	829,180.46
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	90,873.29	90,873.29
7034	Child Nutrition: Commercial Dishwasher Grant	36,000.00	36,000.00
7085	Learning Communities for School Success Program	302,772.33	210,021.33
7311	Classified School Employee Professional Development Block Grant	10,698.19	10,698.19
7339	Dual Enrollment Opportunities	445,141.95	439,864.95
7412	A-G Access/Success Grant	32,411.62	15,139.62
7413	A-G Learning Loss Mitigation Grant	28,342.10	28,342.10
7415	Classified School Employee Summer Assistance Program	3,357.00	77,626.00
7435	Learning Recovery Emergency Block Grant	838,600.80	382,729.80
7810	Other Restricted State	25,678.43	25,678.43
9010	Other Restricted Local	344,949.34	279,587.34
Total, Restricted Balance		5,443,115.19	5,229,480.19

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,341.50	200,000.00	-111.6%
5) TOTAL, REVENUES			226,341.50	200,000.00	-111.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	197,942.95	200,000.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	1.52	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			197,944.47	200,000.00	-99.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,397.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,397.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,246.02	102,643.05	38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,246.02	102,643.05	38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,246.02	102,643.05	38.2%
2) Ending Balance, June 30 (E + F1e)			102,643.05	102,643.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,643.05	102,643.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	107,576.48		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	5,444.53		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			113,021.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,377.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			10,377.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			102,643.05		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	6.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	226,334.72	200,000.00	-11.6%
TOTAL, REVENUES			226,341.50	200,000.00	-111.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	197,942.95	200,000.00	1.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,942.95	200,000.00	1.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1.52	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1.52	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			197,944.47	200,000.00	-99.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226,341.50	200,000.00	-111.6%
5) TOTAL, REVENUES			226,341.50	200,000.00	-111.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		197,944.47	200,000.00	1.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			197,944.47	200,000.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,397.03	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,397.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,246.02	102,643.05	38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,246.02	102,643.05	38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,246.02	102,643.05	38.2%
2) Ending Balance, June 30 (E + F1e)			102,643.05	102,643.05	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,643.05	102,643.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	102,643.05	102,643.05
Total, Restricted Balance		102,643.05	102,643.05

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,068.03	52,329.00	49.2%
3) Other State Revenue		8300-8599	418,504.00	359,064.00	-14.2%
4) Other Local Revenue		8600-8799	3,808.21	2,000.00	-47.5%
5) TOTAL, REVENUES			457,380.24	413,393.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	243,115.33	160,186.00	-34.1%
2) Classified Salaries		2000-2999	51,817.08	95,714.00	84.7%
3) Employee Benefits		3000-3999	92,231.91	96,771.00	4.9%
4) Books and Supplies		4000-4999	43,300.34	20,676.00	-52.2%
5) Services and Other Operating Expenditures		5000-5999	54,863.35	16,763.00	-69.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,765.00	9,412.00	-52.4%
9) TOTAL, EXPENDITURES			505,093.01	399,522.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,712.77)	13,871.00	-129.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,712.77)	13,871.00	-129.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,858.01	95,145.24	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,858.01	95,145.24	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,858.01	95,145.24	-33.4%
2) Ending Balance, June 30 (E + F1e)			95,145.24	109,016.24	14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	95,145.24	109,016.24	14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,277.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(823.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	788.09		
4) Due from Grantor Government		9290	14,511.87		
5) Due from Other Funds		9310	63,381.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			118,135.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,215.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,775.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,990.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			95,145.24		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,068.03	52,329.00	49.2%
TOTAL, FEDERAL REVENUE			35,068.03	52,329.00	49.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	418,504.00	359,064.00	-14.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			418,504.00	359,064.00	-14.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,808.21	2,000.00	-47.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,808.21	2,000.00	-47.5%
TOTAL, REVENUES			457,380.24	413,393.00	-9.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	105,460.14	80,423.00	-23.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,973.19	59,081.00	-49.5%
Other Certificated Salaries		1900	20,682.00	20,682.00	0.0%
TOTAL, CERTIFICATED SALARIES			243,115.33	160,186.00	-34.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,999.15	92,463.00	96.7%
Other Classified Salaries		2900	4,817.93	3,251.00	-32.5%
TOTAL, CLASSIFIED SALARIES			51,817.08	95,714.00	84.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	41,748.55	35,754.00	-14.4%
PERS		3201-3202	12,546.04	25,299.00	101.6%
OASDI/Medicare/Alternative		3301-3302	8,435.02	12,579.00	49.1%
Health and Welfare Benefits		3401-3402	21,748.46	13,638.00	-37.3%
Unemployment Insurance		3501-3502	148.61	193.00	29.9%
Workers' Compensation		3601-3602	5,289.66	7,123.00	34.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,315.57	2,185.00	-5.6%
TOTAL, EMPLOYEE BENEFITS			92,231.91	96,771.00	4.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	11,170.53	11,672.00	4.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,129.81	4,984.00	-84.5%
Noncapitalized Equipment		4400	0.00	4,020.00	New
TOTAL, BOOKS AND SUPPLIES			43,300.34	20,676.00	-52.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	50,572.00	0.00	-100.0%
Travel and Conferences		5200	3,621.20	3,278.00	-9.5%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70.15	1,885.00	2,587.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	11,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,863.35	16,763.00	-69.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	19,765.00	9,412.00	-52.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,765.00	9,412.00	-52.4%
TOTAL, EXPENDITURES			505,093.01	399,522.00	-20.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,068.03	52,329.00	49.2%
3) Other State Revenue		8300-8599	418,504.00	359,064.00	-14.2%
4) Other Local Revenue		8600-8799	3,808.21	2,000.00	-47.5%
5) TOTAL, REVENUES			457,380.24	413,393.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		153,074.16	127,377.00	-16.8%
2) Instruction - Related Services	2000-2999		332,253.85	262,733.00	-20.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,765.00	9,412.00	-52.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			505,093.01	399,522.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,712.77)	13,871.00	-129.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,712.77)	13,871.00	-129.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,858.01	95,145.24	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,858.01	95,145.24	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,858.01	95,145.24	-33.4%
2) Ending Balance, June 30 (E + F1e)			95,145.24	109,016.24	14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	95,145.24	109,016.24	14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	203.00	203.00
6391	Adult Education Program	94,942.24	108,813.24
Total, Restricted Balance		95,145.24	109,016.24

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	677,452.70	918,885.00	35.6%
4) Other Local Revenue		8600-8799	7,932.88	4,000.00	-49.6%
5) TOTAL, REVENUES			685,385.58	922,885.00	34.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	400,582.48	467,582.00	16.7%
3) Employee Benefits		3000-3999	221,301.64	242,748.00	9.7%
4) Books and Supplies		4000-4999	36,214.05	190,655.00	426.5%
5) Services and Other Operating Expenditures		5000-5999	8,455.33	17,900.00	111.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,899.20	0.00	-100.0%
9) TOTAL, EXPENDITURES			677,452.70	918,885.00	35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,932.88	4,000.00	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,932.88	4,000.00	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,981.74	31,914.62	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,981.74	31,914.62	33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,981.74	31,914.62	33.1%
2) Ending Balance, June 30 (E + F1e)			31,914.62	35,914.62	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,527.00	14,527.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,387.62	21,387.62	23.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	330,565.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(751.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,067.43		
4) Due from Grantor Government		9290	233,636.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			566,518.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,816.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	101,717.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	427,069.65		
6) TOTAL, LIABILITIES			534,603.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			31,914.62		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	674,159.21	918,885.00	36.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,293.49	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			677,452.70	918,885.00	35.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,932.88	4,000.00	-49.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,932.88	4,000.00	-49.6%
TOTAL, REVENUES			685,385.58	922,885.00	34.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	163,929.92	164,295.00	0.2%
Classified Support Salaries		2200	10,000.00	3,106.00	-68.9%
Classified Supervisors' and Administrators' Salaries		2300	131,870.37	144,432.00	9.5%
Clerical, Technical and Office Salaries		2400	48,311.57	36,270.00	-24.9%
Other Classified Salaries		2900	46,470.62	119,479.00	157.1%
TOTAL, CLASSIFIED SALARIES			400,582.48	467,582.00	16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	128,987.53	129,904.00	0.7%
OASDI/Medicare/Alternative		3301-3302	26,487.73	35,727.00	34.9%
Health and Welfare Benefits		3401-3402	52,957.78	68,530.00	29.4%
Unemployment Insurance		3501-3502	176.54	237.00	34.2%
Workers' Compensation		3601-3602	6,242.70	8,347.00	33.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,449.36	3.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			221,301.64	242,748.00	9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,769.18	170,428.00	1,234.7%
Noncapitalized Equipment		4400	23,444.87	20,227.00	-13.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,214.05	190,655.00	426.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,228.33	405.00	-67.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,995.00	17,000.00	752.1%
Communications		5900	232.00	495.00	113.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,455.33	17,900.00	111.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,899.20	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,899.20	0.00	-100.0%
TOTAL, EXPENDITURES			677,452.70	918,885.00	35.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	677,452.70	918,885.00	35.6%
4) Other Local Revenue		8600-8799	7,932.88	4,000.00	-49.6%
5) TOTAL, REVENUES			685,385.58	922,885.00	34.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		361,768.88	604,895.00	67.2%
2) Instruction - Related Services	2000-2999		289,784.62	313,990.00	8.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,899.20	0.00	-100.0%
8) Plant Services	8000-8999		15,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			677,452.70	918,885.00	35.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,932.88	4,000.00	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,932.88	4,000.00	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,981.74	31,914.62	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,981.74	31,914.62	33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,981.74	31,914.62	33.1%
2) Ending Balance, June 30 (E + F1e)			31,914.62	35,914.62	12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,527.00	14,527.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,387.62	21,387.62	23.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	14,527.00	14,527.00
Total, Restricted Balance		14,527.00	14,527.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	338,373.41	321,056.00	-5.1%
3) Other State Revenue		8300-8599	472,096.58	475,439.00	0.7%
4) Other Local Revenue		8600-8799	79,563.60	81,056.00	1.9%
5) TOTAL, REVENUES			890,033.59	877,551.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	330,922.58	181,133.00	-45.3%
3) Employee Benefits		3000-3999	216,464.22	166,202.00	-23.2%
4) Books and Supplies		4000-4999	633,743.96	759,293.00	19.8%
5) Services and Other Operating Expenditures		5000-5999	30,060.94	43,464.00	44.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,211,191.70	1,150,092.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(321,158.11)	(272,541.00)	-15.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	303,072.94	300,000.00	-1.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			303,072.94	300,000.00	-1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,085.17)	27,459.00	-251.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258,001.79	239,916.62	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,001.79	239,916.62	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,001.79	239,916.62	-7.0%
2) Ending Balance, June 30 (E + F1e)			239,916.62	267,375.62	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,491.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	233,425.53	267,375.62	14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,093.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(481.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	128,998.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,072.94		
6) Stores		9320	6,491.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			268,175.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28,205.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	53.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			28,258.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			239,916.62		
FEDERAL REVENUE					
Child Nutrition Programs		8220	338,373.41	321,056.00	-5.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			338,373.41	321,056.00	-5.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	472,096.58	475,439.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			472,096.58	475,439.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	79,563.60	80,006.00	0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	50.00	New
TOTAL, OTHER LOCAL REVENUE			79,563.60	81,056.00	1.9%
TOTAL, REVENUES			890,033.59	877,551.00	-1.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	235,584.18	91,760.00	-61.1%
Classified Supervisors' and Administrators' Salaries		2300	95,338.40	89,373.00	-6.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			330,922.58	181,133.00	-45.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,196.14	0.00	-100.0%
PERS		3201-3202	87,999.38	48,755.00	-44.6%
OASDI/Medicare/Alternative		3301-3302	22,362.23	13,735.00	-38.6%
Health and Welfare Benefits		3401-3402	89,851.67	100,389.00	11.7%
Unemployment Insurance		3501-3502	152.97	96.00	-37.2%
Workers' Compensation		3601-3602	5,444.39	3,227.00	-40.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,457.44	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			216,464.22	166,202.00	-23.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,308.81	11,114.00	33.8%
Noncapitalized Equipment		4400	0.00	3,171.00	New
Food		4700	625,435.15	745,008.00	19.1%
TOTAL, BOOKS AND SUPPLIES			633,743.96	759,293.00	19.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	709.90	50.00	-93.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,656.06	2,581.00	55.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,361.81	14,304.00	15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,756.31	26,414.00	79.0%
Communications		5900	576.86	115.00	-80.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,060.94	43,464.00	44.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,211,191.70	1,150,092.00	-5.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	303,072.94	300,000.00	-1.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,072.94	300,000.00	-1.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			303,072.94	300,000.00	-1.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	338,373.41	321,056.00	-5.1%
3) Other State Revenue		8300-8599	472,096.58	475,439.00	0.7%
4) Other Local Revenue		8600-8799	79,563.60	81,056.00	1.9%
5) TOTAL, REVENUES			890,033.59	877,551.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,209,535.64	1,147,511.00	-5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,656.06	2,581.00	55.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,211,191.70	1,150,092.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(321,158.11)	(272,541.00)	-15.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	303,072.94	300,000.00	-1.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			303,072.94	300,000.00	-1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,085.17)	27,459.00	-251.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258,001.79	239,916.62	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,001.79	239,916.62	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,001.79	239,916.62	-7.0%
2) Ending Balance, June 30 (E + F1e)			239,916.62	267,375.62	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,491.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	233,425.53	267,375.62	14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	55,249.09
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	212,570.95	198,775.95
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	15,859.98	8,355.98
7029	Child Nutrition: Food Service Staff Training Funds	4,994.60	4,994.60
Total, Restricted Balance		233,425.53	267,375.62

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.05	5.00	-50.2%
5) TOTAL, REVENUES			10.05	5.00	-50.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.05	5.00	-50.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.05	5.00	-50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251.19	261.24	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251.19	261.24	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251.19	261.24	4.0%
2) Ending Balance, June 30 (E + F1e)			261.24	266.24	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	261.24	266.24	1.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	260.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			261.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			261.24		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.05	5.00	-50.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.05	5.00	-50.2%
TOTAL, REVENUES			10.05	5.00	-50.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.05	5.00	-50.2%
5) TOTAL, REVENUES			10.05	5.00	-50.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10.05	5.00	-50.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.05	5.00	-50.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251.19	261.24	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251.19	261.24	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251.19	261.24	4.0%
2) Ending Balance, June 30 (E + F1e)			261.24	266.24	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	261.24	266.24	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,155.96	1,500.00	-52.5%
5) TOTAL, REVENUES			3,155.96	1,500.00	-52.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,155.96	1,500.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,489,181.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,489,181.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,492,336.96	1,500.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,845.39	3,571,182.35	4,429.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,845.39	3,571,182.35	4,429.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,845.39	3,571,182.35	4,429.3%
2) Ending Balance, June 30 (E + F1e)			3,571,182.35	3,572,682.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	3,571,182.35	3,572,682.35	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	81,858.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(685.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	827.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,489,181.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,571,182.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,571,182.35		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,155.96	1,500.00	-52.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,155.96	1,500.00	-52.5%
TOTAL, REVENUES			3,155.96	1,500.00	-52.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,489,181.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,489,181.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,489,181.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,155.96	1,500.00	-52.5%
5) TOTAL, REVENUES			3,155.96	1,500.00	-52.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,155.96	1,500.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,489,181.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,489,181.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,492,336.96	1,500.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,845.39	3,571,182.35	4,429.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,845.39	3,571,182.35	4,429.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,845.39	3,571,182.35	4,429.3%
2) Ending Balance, June 30 (E + F1e)			3,571,182.35	3,572,682.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,571,182.35	3,572,682.35	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,185,636.26	800,000.00	-63.4%
5) TOTAL, REVENUES			2,185,636.26	800,000.00	-63.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,424.15	297,723.00	212.0%
3) Employee Benefits		3000-3999	43,117.02	102,729.00	138.3%
4) Books and Supplies		4000-4999	326,034.12	265,463.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	2,272,498.41	2,428,723.00	6.9%
6) Capital Outlay		6000-6999	26,036,018.92	34,422,718.00	32.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,773,092.62	37,517,356.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,587,456.36)	(36,717,356.00)	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,747,432.11	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,747,432.11	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,840,024.25)	(36,717,356.00)	210.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,206,082.66	50,366,058.41	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,206,082.66	50,366,058.41	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,206,082.66	50,366,058.41	-19.0%
2) Ending Balance, June 30 (E + F1e)			50,366,058.41	13,648,702.41	-72.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,366,058.41	13,648,702.41	-72.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,199,978.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(574,285.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	548,259.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,173,953.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,390,011.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	417,883.21		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,807,894.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			50,366,058.41		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,185,636.26	800,000.00	-63.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,185,636.26	800,000.00	-63.4%
TOTAL, REVENUES			2,185,636.26	800,000.00	-63.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	59,721.76	275,960.00	362.1%
Clerical, Technical and Office Salaries		2400	35,661.00	21,763.00	-39.0%
Other Classified Salaries		2900	41.39	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			95,424.15	297,723.00	212.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,027.63	34,211.00	279.0%
PERS		3201-3202	13,054.53	32,606.00	149.8%
OASDI/Medicare/Alternative		3301-3302	4,293.38	11,370.00	164.8%
Health and Welfare Benefits		3401-3402	15,080.88	19,103.00	26.7%
Unemployment Insurance		3501-3502	45.37	139.00	206.4%
Workers' Compensation		3601-3602	1,615.23	5,300.00	228.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,117.02	102,729.00	138.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	121,002.54	71,616.00	-40.8%
Noncapitalized Equipment		4400	205,031.58	193,847.00	-5.5%
TOTAL, BOOKS AND SUPPLIES			326,034.12	265,463.00	-18.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	905.00	304.00	-66.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,701.21	374,556.00	-33.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,710,892.20	2,053,863.00	20.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,272,498.41	2,428,723.00	6.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	958,249.66	344,622.00	-64.0%
Buildings and Improvements of Buildings		6200	25,062,780.02	34,078,096.00	36.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,989.24	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,036,018.92	34,422,718.00	32.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,773,092.62	37,517,356.00	30.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	14,747,432.11	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,747,432.11	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,747,432.11	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,185,636.26	800,000.00	-63.4%
5) TOTAL, REVENUES			2,185,636.26	800,000.00	-63.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,773,092.62	37,517,356.00	30.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,773,092.62	37,517,356.00	30.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(26,587,456.36)	(36,717,356.00)	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,747,432.11	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,747,432.11	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,840,024.25)	(36,717,356.00)	210.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,206,082.66	50,366,058.41	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,206,082.66	50,366,058.41	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,206,082.66	50,366,058.41	-19.0%
2) Ending Balance, June 30 (E + F1e)			50,366,058.41	13,648,702.41	-72.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,366,058.41	13,648,702.41	-72.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	50,366,058.41	13,648,702.41
Total, Restricted Balance		50,366,058.41	13,648,702.41

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	408,103.47	280,000.00	-31.4%
5) TOTAL, REVENUES			408,103.47	280,000.00	-31.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	66,651.90	12,441.00	-81.3%
6) Capital Outlay		6000-6999	73,650.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,301.90	12,441.00	-91.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			267,801.57	267,559.00	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			267,801.57	267,559.00	-0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,514,731.61	2,782,533.18	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,514,731.61	2,782,533.18	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,514,731.61	2,782,533.18	10.6%
2) Ending Balance, June 30 (E + F1e)			2,782,533.18	3,050,092.18	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,782,533.18	3,050,092.18	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,901,847.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,884.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,921.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,908,885.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	116,778.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,573.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			126,351.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,782,533.18		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	106,746.52	50,000.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	301,356.95	230,000.00	-23.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			408,103.47	280,000.00	-31.4%
TOTAL, REVENUES			408,103.47	280,000.00	-31.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,078.90	12,441.00	-78.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,573.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,651.90	12,441.00	-81.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	73,650.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			73,650.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			140,301.90	12,441.00	-91.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	408,103.47	280,000.00	-31.4%
5) TOTAL, REVENUES			408,103.47	280,000.00	-31.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,573.00	0.00	-100.0%
8) Plant Services	8000-8999		130,728.90	12,441.00	-90.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			140,301.90	12,441.00	-91.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			267,801.57	267,559.00	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			267,801.57	267,559.00	-0.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,514,731.61	2,782,533.18	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,514,731.61	2,782,533.18	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,514,731.61	2,782,533.18	10.6%
2) Ending Balance, June 30 (E + F1e)			2,782,533.18	3,050,092.18	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,782,533.18	3,050,092.18	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	2,782,533.18	3,050,092.18
Total, Restricted Balance		2,782,533.18	3,050,092.18

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	238,968.05	300,000.00	25.5%
5) TOTAL, REVENUES			238,968.05	300,000.00	25.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	393.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,052.50	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,446.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			205,521.78	300,000.00	46.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,023,225.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,023,225.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,817,703.22)	300,000.00	-104.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,745,980.08	4,928,276.86	-58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,745,980.08	4,928,276.86	-58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,745,980.08	4,928,276.86	-58.0%
2) Ending Balance, June 30 (E + F1e)			4,928,276.86	5,228,276.86	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,928,276.86	5,228,276.86	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,621,498.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(102,077.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	37,824.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,424,954.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,982,200.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	564,742.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,489,181.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,053,923.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,928,276.86		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	238,968.05	300,000.00	25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			238,968.05	300,000.00	25.5%
TOTAL, REVENUES			238,968.05	300,000.00	25.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	393.77	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			393.77	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,052.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,052.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,446.27	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,534,044.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,489,181.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,023,225.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,023,225.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	238,968.05	300,000.00	25.5%
5) TOTAL, REVENUES			238,968.05	300,000.00	25.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		33,446.27	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,446.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			205,521.78	300,000.00	46.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,023,225.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,023,225.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,817,703.22)	300,000.00	-104.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,745,980.08	4,928,276.86	-58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,745,980.08	4,928,276.86	-58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,745,980.08	4,928,276.86	-58.0%
2) Ending Balance, June 30 (E + F1e)			4,928,276.86	5,228,276.86	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,928,276.86	5,228,276.86	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	4,928,276.86	5,228,276.86
Total, Restricted Balance		4,928,276.86	5,228,276.86

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,491.29	43,980.43	44.2%
4) Other Local Revenue		8600-8799	8,985,997.24	13,035,067.30	45.1%
5) TOTAL, REVENUES			9,016,488.53	13,079,047.73	45.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,376,616.32	19,031,826.06	83.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,376,616.32	19,031,826.06	83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,360,127.79)	(5,952,778.33)	337.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,360,127.79)	(5,952,778.33)	337.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,631,188.99	6,271,061.20	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,631,188.99	6,271,061.20	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,631,188.99	6,271,061.20	-17.8%
2) Ending Balance, June 30 (E + F1e)			6,271,061.20	318,282.87	-94.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,271,061.20	318,282.87	-94.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,218,236.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,095.15		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,729.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,271,061.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,271,061.20		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	29,090.94	43,980.43	51.2%
Other Subventions/In-Lieu Taxes		8572	1,400.35	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			30,491.29	43,980.43	44.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,957,456.88	12,939,300.45	62.6%
Unsecured Roll		8612	80,383.64	95,766.85	19.1%
Prior Years' Taxes		8613	(342.79)	0.00	-100.0%
Supplemental Taxes		8614	110,078.03	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	120,296.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	68,587.15	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	649,538.29	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,985,997.24	13,035,067.30	45.1%
TOTAL, REVENUES			9,016,488.53	13,079,047.73	45.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,815,000.00	7,640,000.00	100.3%
Bond Interest and Other Service Charges		7434	6,561,616.32	11,391,826.06	73.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,376,616.32	19,031,826.06	83.4%
TOTAL, EXPENDITURES			10,376,616.32	19,031,826.06	83.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,491.29	43,980.43	44.2%
4) Other Local Revenue		8600-8799	8,985,997.24	13,035,067.30	45.1%
5) TOTAL, REVENUES			9,016,488.53	13,079,047.73	45.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,376,616.32	19,031,826.06	83.4%
10) TOTAL, EXPENDITURES			10,376,616.32	19,031,826.06	83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,360,127.79)	(5,952,778.33)	337.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,360,127.79)	(5,952,778.33)	337.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,631,188.99	6,271,061.20	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,631,188.99	6,271,061.20	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,631,188.99	6,271,061.20	-17.8%
2) Ending Balance, June 30 (E + F1e)			6,271,061.20	318,282.87	-94.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,271,061.20	318,282.87	-94.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,271,061.20	318,282.87
Total, Restricted Balance		6,271,061.20	318,282.87

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,358.86	2,349.86	2,534.87	2,302.55	2,302.55	2,436.02
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,358.86	2,349.86	2,534.87	2,302.55	2,302.55	2,436.02
5. District Funded County Program ADA						
a. County Community Schools	.37		.37			
b. Special Education-Special Day Class	.81	.70	.81	3.91	3.91	3.91
c. Special Education-NPS/LCI	.07	.07	.07			
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.25	.77	1.25	3.91	3.91	3.91
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,360.11	2,350.63	2,536.12	2,306.46	2,306.46	2,439.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,456,448.00		1,456,448.00			1,456,448.00
Work in Progress	22,703,355.00	13,161,602.00	35,864,957.00			35,864,957.00
Total capital assets not being depreciated	24,159,803.00	13,161,602.00	37,321,405.00	0.00	0.00	37,321,405.00
Capital assets being depreciated:						
Land Improvements	16,272,538.00	978,717.00	17,251,255.00			17,251,255.00
Buildings	125,943,586.00	1,348,322.00	127,291,908.00			127,291,908.00
Equipment	2,436,045.00	114,133.00	2,550,178.00			2,550,178.00
Total capital assets being depreciated	144,652,169.00	2,441,172.00	147,093,341.00	0.00	0.00	147,093,341.00
Accumulated Depreciation for:						
Land Improvements	(4,872,970.00)	(809,679.00)	(5,682,649.00)			(5,682,649.00)
Buildings	(36,305,833.00)	(3,999,233.00)	(40,305,066.00)			(40,305,066.00)
Equipment	(1,638,520.00)	(116,515.00)	(1,755,035.00)			(1,755,035.00)
Total accumulated depreciation	(42,817,323.00)	(4,925,427.00)	(47,742,750.00)	0.00	0.00	(47,742,750.00)
Total capital assets being depreciated, net excluding lease and subscription assets	101,834,846.00	(2,484,255.00)	99,350,591.00	0.00	0.00	99,350,591.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	125,994,649.00	10,677,347.00	136,671,996.00	0.00	0.00	136,671,996.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I Part A	Title II Part A	Title III IM	Title III EL	Title IV Part A	Title Part C	Title I Migrant Ed
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4035	4201	4203	4127	3060	3061
REVENUE OBJECT	8290	8290	8290	8290	8290	8285	8285
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	155,423.27	66,389.77	9,298.18	0.00	1,135.27	0.00	0.00
2. a. Current Year Award	133,848.00	42,190.00	7,302.00	59,942.00	21,059.00	114,394.88	45,245.93
b. Transferability (ESSA)							
c. Other Adjustments	577.00						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	134,425.00	42,190.00	7,302.00	59,942.00	21,059.00	114,394.88	45,245.93
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	289,848.27	108,579.77	16,600.18	59,942.00	22,194.27	114,394.88	45,245.93
REVENUES							
5. Unearned Revenue Deferred from Prior Year	155,423.27	66,389.77	9,298.18	0.00	1,135.27	0.00	0.00
6. Cash Received in Current Year	577.00	58,137.00	0.00	59,942.00	7,038.00	110,173.99	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	156,000.27	124,526.77	9,298.18	59,942.00	8,173.27	110,173.99	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	239,768.00	79,931.90	6,988.70	59,942.00	0.00	114,394.88	45,245.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	239,768.00	79,931.90	6,988.70	59,942.00	0.00	114,394.88	45,245.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(83,767.73)	44,594.87	2,309.48	0.00	8,173.27	(4,220.89)	(45,245.93)
a. Unearned Revenue	50,080.27	86,784.87	9,611.48	0.00	22,194.27	0.00	0.00

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	133,848.00	42,190.00	7,302.00		14,021.00	4,220.89	45,245.93
14. Unused Grant Award Calculation (line 4 minus line 9)	50,080.27	28,647.87	9,611.48	0.00	22,194.27	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	239,768.00	79,931.90	6,988.70	59,942.00	0.00	114,394.88	45,245.93

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELO ESSER III	ESSER III State Res	IDEA Local Assist	IDEA Preschool	IDEA PreS Staff	Workability II	Perkins
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3218	3219	3310	3315	3345	3410	3550
REVENUE OBJECT	8290	8290	8181	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	11,967.73	10,345.48	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	595,174.69	14,331.63	118.13	74,773.13	15,945.00
b. Transferability (ESSA)							
c. Other Adjustments			13,262.44			27.47	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	608,437.13	14,331.63	118.13	74,800.60	15,945.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	11,967.73	10,345.48	608,437.13	14,331.63	118.13	74,800.60	15,945.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	11,967.73	10,345.48	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	13,262.44	0.00	0.00	59,966.60	586.67
7. Contributed Matching Funds			1,929,446.40	156,189.34			
8. Total Available (sum lines 5, 6, & 7)	11,967.73	10,345.48	1,942,708.84	156,189.34	0.00	59,966.60	586.67
EXPENDITURES							
9. Donor-Authorized Expenditures	11,967.73	10,345.48	2,537,883.53	170,520.97	118.13	74,800.60	15,945.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,967.73	10,345.48	2,537,883.53	170,520.97	118.13	74,800.60	15,945.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(595,174.69)	(14,331.63)	(118.13)	(14,834.00)	(15,358.33)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable			595,174.69	14,331.63	118.13	14,834.00	15,358.33
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	(1,929,446.40)	(156,189.34)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,967.73	10,345.48	608,437.13	14,331.63	118.13	74,800.60	15,945.00

Description	015	
FEDERAL PROGRAM NAME	ARP HCY II	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5634	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	1,954.00	256,513.70
2. a. Current Year Award	0.00	1,124,324.39
b. Transferability (ESSA)		0.00
c. Other Adjustments		13,866.91
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	0.00	1,138,191.30
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	1,954.00	1,394,705.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	254,559.70
6. Cash Received in Current Year		309,683.70
7. Contributed Matching Funds		2,085,635.74
8. Total Available (sum lines 5, 6, & 7)	0.00	2,649,879.14
EXPENDITURES		
9. Donor-Authorized Expenditures	7,814.00	3,375,666.85
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	7,814.00	3,375,666.85
12. Amounts Included in		
Line 6 above for Prior		
Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(7,814.00)	(725,787.71)
a. Unearned Revenue	0.00	168,670.89

Description	015	
b. Accounts Payable		0.00
c. Accounts Receivable	5,860.00	892,504.60
14. Unused Grant Award Calculation (line 4 minus line 9)	(5,860.00)	(1,980,961.85)
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,860.00	1,288,077.11

Description	001	002	003	
STATE PROGRAM NAME	CTEIG	Spec Ed Workability	Arts & Music in Schools	TOTAL
RESOURCE CODE	6387	6520	6770	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	326,931.62	0.00	0.00	326,931.62
2. a. Current Year Award	198,137.00	54,507.00	362,691.00	615,335.00
b. Other Adjustments	30,581.00	2.07		30,583.07
c. Adj Curr Yr Award (sum lines 2a & 2b)	228,718.00	54,509.07	362,691.00	645,918.07
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	555,649.62	54,509.07	362,691.00	972,849.69
REVENUES				
5. Unearned Revenue Deferred from Prior Year	326,931.62	0.00	0.00	326,931.62
6. Cash Received in Current Year	228,718.00	19,164.44	329,983.00	577,865.44
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	555,649.62	19,164.44	329,983.00	904,797.06
EXPENDITURES				
9. Donor-Authorized Expenditures	258,618.39	54,509.07	219,410.79	532,538.25
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	258,618.39	54,509.07	219,410.79	532,538.25
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	297,031.23	(35,344.63)	110,572.21	372,258.81
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable		35,342.56	32,708.00	68,050.56
14. Unused Grant Award Calculation				

Description	001	002	003	
(line 4 minus line 9)	297,031.23	0.00	143,280.21	440,311.44
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	555,649.62	54,507.00	362,691.00	972,847.62

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized		
Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above		
for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	
STATE PROGRAM NAME	GSPP	TOTAL
RESOURCE CODE	6383	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award	1,310,705.00	1,310,705.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,310,705.00	1,310,705.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,310,705.00	1,310,705.00
REVENUES		
5. Cash Received in Current Year	1,310,705.00	1,310,705.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,310,705.00	1,310,705.00
EXPENDITURES		
10. Donor-Authorized Expenditures	16,656.53	16,656.53
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	16,656.53	16,656.53
RESTRICTED ENDING BALANCE		

Description	001	
13. Current Year (line 4 minus line 10)	1,294,048.47	1,294,048.47

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,067,623.26	301	81,829.74	303	19,985,793.52	305	544,681.27	489,376.13	307	19,496,417.39	309
2000 - Classified Salaries	9,882,667.50	311	74,654.56	313	9,808,012.94	315	367,132.43	2,403,688.47	317	7,404,324.47	319
3000 - Employee Benefits	13,207,816.27	321	50,486.20	323	13,157,330.07	325	189,239.72	1,173,070.82	327	11,984,259.25	329
4000 - Books, Supplies Equip Replace. (6500)	1,917,841.39	331	91,823.66	333	1,826,017.73	335	175,667.44	714,457.35	337	1,111,560.38	339
5000 - Services. . . & 7300 - Indirect Costs	8,220,125.15	341	165,538.55	343	8,054,586.60	345	2,475,867.36	3,074,674.09	347	4,979,912.51	349
				TOTAL	52,831,740.86	365			TOTAL	44,976,474.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	15,312,990.34	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,336,459.29	380
3. STRS	3101 & 3102	4,198,015.32	382
4. PERS	3201 & 3202	634,779.07	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	424,932.44	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,351,305.48	385
7. Unemployment Insurance	3501 & 3502	8,823.34	390
8. Workers' Compensation Insurance	3601 & 3602	314,201.08	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	156,974.27	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		24,738,480.63	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		842.24	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		83,180.81	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		24,737,638.39	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	44,976,474.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Excluded Resources 2600,3010,3060,3218,3310,3315,3410,3550,4203,5466,5634,6010,6266,6300,6383,6387,6388,,6520,6546,6547,6770,7032,7311,7412,7415,7435 not incurring teacher salaries

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	134,615,000.00	22,805,000.00	157,420,000.00		3,815,000.00	153,605,000.00	1,225,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,294,360.00	3,392,093.00	14,686,453.00			14,686,453.00	
Net Pension Liability	35,128,564.00	5,407,518.00	40,536,082.00			40,536,082.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	516,909.00	(136,904.00)	380,005.00	1.00		380,006.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	181,554,833.00	31,467,707.00	213,022,540.00	1.00	3,815,000.00	209,207,541.00	1,225,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	54,307,182.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,375,666.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	129,074.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	511,864.49
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	303,072.94
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	13,411.26
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				957,422.91
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	321,158.11
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				50,295,250.48

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	2,350.63
B. Expenditures per ADA (Line I.E divided by Line II.A)	21,396.50

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	44,258,927.32	18,130.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	44,258,927.32	18,130.66
B. Required effort (Line A.2 times 90%)	39,833,034.59	16,317.59
C. Current year expenditures (Line I.E and Line II.B)	50,295,250.48	21,396.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	34,233,901.29		34,233,901.29			34,150,019.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,451.44		2,451.44			2,360.11
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	2,360.11		2,360.11	2,306.46		2,306.46
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,360.11			2,306.46
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	81,040.76		81,040.76	0.00		0.00
2. Timber Yield Tax (Object 8022)	26,450.10		26,450.10	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6,125.04		6,125.04	0.00		0.00
4. Secured Roll Taxes (Object 8041)	33,167,127.95		33,167,127.95	35,922,447.00		35,922,447.00
5. Unsecured Roll Taxes (Object 8042)	1,376,623.65		1,376,623.65	0.00		0.00
6. Prior Years' Taxes (Object 8043)	(59,166.08)		(59,166.08)	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	1,585,348.60		1,585,348.60	2,120,113.00		2,120,113.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	36,183,550.02	0.00	36,183,550.02	38,042,560.00	0.00	38,042,560.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	36,183,550.02	0.00	36,183,550.02	38,042,560.00	0.00	38,042,560.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			438,468.76			398,364.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,747,642.69		2,747,642.69	2,244,540.00		2,244,540.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,747,642.69	0.00	3,186,111.45	2,244,540.00	0.00	2,642,904.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,528,051.00		1,528,051.00	1,509,357.00		1,509,357.00
25. LCFF State Aid - Prior Years (Object 8019)	182.00		182.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,528,233.00	0.00	1,528,233.00	1,509,357.00	0.00	1,509,357.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	50,851,288.41		50,851,288.41	49,026,514.00		49,026,514.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	410,615.19		410,615.19	300,000.00		300,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			34,233,901.29			34,150,019.33
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9627			0.9773
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,150,019.33			35,524,151.91
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			36,183,550.02			38,042,560.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			283,213.20			276,775.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,152,580.76			124,495.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,152,580.76			276,775.20
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			303,936.91			235,924.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			36,487,486.93			38,278,484.95
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			848,643.85			276,775.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			36,487,486.93			
b. State Subventions (Line D8)			848,643.85			
c. Less: Excluded Appropriations (Line C23)			3,186,111.45			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,150,019.33			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			34,150,019.33			35,524,151.91
12. Appropriations Subject to the Limit (Line D9d)			34,150,019.33			

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

Jennifer Marsh	marshj@cabrillo.k12.ca.us	650-376-4429
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 2,267,330.53
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 40,890,776.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.54%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 3,880,046.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	53,652.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	242,780.13
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,176,479.06
9. Carry-Forward Adjustment (Part IV, Line F)	897,482.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,073,961.07
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,517,225.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,941,951.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,662,095.68
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,126,590.07
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	129,074.22
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,244,498.73
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	258,904.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,139,532.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	197,944.47
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	434,756.01
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	666,553.50
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	585,756.55
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	49,904,882.71
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.17%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	4,176,479.06
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	94,573.02
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.76%) times Part III, Line B19); zero if negative	897,482.01
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.76%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	897,482.01
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	897,482.01

Approved indirect cost rate: 6.76%

Highest rate used in any program: 6.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	889,780.86	60,149.00	6.76%
01	3060	111,031.88	3,363.00	3.03%
01	3061	43,746.93	1,499.00	3.43%
01	3410	70,064.60	4,736.00	6.76%
01	3550	8,959.20	447.00	4.99%
01	6010	145,661.46	1,690.34	1.16%
01	6266	72,048.96	4,870.00	6.76%
01	6331	33,136.15	2,239.00	6.76%
01	6383	15,605.53	1,051.00	6.73%
01	6387	242,243.39	16,375.00	6.76%
01	6520	51,058.47	3,450.60	6.76%
01	6546	247,858.90	9,048.00	3.65%
01	6547	147,078.29	9,942.00	6.76%
01	7085	84,199.72	5,691.00	6.76%
01	7370	28,974.05	825.95	2.85%
01	7412	4,629.47	312.00	6.74%
01	7435	430,838.28	29,124.00	6.76%
01	9010	3,687,141.48	5,300.00	0.14%
11	6391	399,687.98	19,765.00	4.95%
12	6105	663,260.01	10,899.20	1.64%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		225,777.05	225,777.05
2. State Lottery Revenue	8560	485,177.53		232,030.01	717,207.54
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		485,177.53	0.00	457,807.06	942,984.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	485,177.53		0.00	485,177.53
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		119,847.65	119,847.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		485,177.53	0.00	119,847.65	605,025.18
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	337,959.41	337,959.41
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	1,042,963.65	542,914.54	1,585,878.19	172,247.99		1,758,126.18
1110	Regular Education, K–12	23,409,746.71	9,636,733.17	33,046,479.88	3,589,298.30		36,635,778.18
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	174,040.54	135,728.64	309,769.18	33,645.16		343,414.34
3300	Independent Study Centers	228,239.34	135,728.64	363,967.98	39,531.89		403,499.87
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,079,794.51	346,108.02	1,425,902.53	154,872.46		1,580,774.99
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	413,719.63	305,389.43	719,109.06	78,105.05		797,214.11
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	9,207,333.93	524,055.57	9,731,389.50	1,056,961.59		10,788,351.09
6000	Regional Occupational Ctr/Prg (ROC/P)	122,803.07	67,864.32	190,667.39	20,709.08		211,376.47
Other Goals							
7110	Nonagency - Educational	123,955.17	61,381.07	185,336.24	20,130.04		205,466.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	147,063.02	40,920.72	187,983.74	20,417.60		208,401.34
8500	Child Care and Development Services	122.93	0.00	122.93	13.35		136.28
Other Costs							
----	Food Services					5,647.81	5,647.81
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					579,959.90	579,959.90
----	Other Outgo					568,530.35	568,530.35
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	251,169.16		251,169.16
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(30,664.20)		(30,664.20)
----	**Total General Fund and Charter Schools Funds Expenditures**	35,949,782.50	11,796,824.12	47,746,606.62	5,406,437.47	1,154,138.06	54,307,182.15

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	746,784.68	549.40	186,077.51	109,552.06	0.00	0.00	0.00			0.00	0.00	1,042,963.65
1110	Regular Education, K–12	20,676,368.64	304,769.44	413,012.76	116,017.37	773,014.81	5,185.18	1,121,378.51			0.00	0.00	23,409,746.71
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	174,040.54	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	174,040.54
3300	Independent Study Centers	228,239.34	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	228,239.34
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	874,269.81	25,365.80	43,909.10	89,693.80	14,696.30	0.00	4,881.70			26,978.00	0.00	1,079,794.51
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	12,941.24	0.00	381,271.15	19,507.24	0.00	0.00	0.00			0.00	0.00	413,719.63
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,561,989.16	355,036.88	12,862.25	3,779.77	1,939,331.55	334,004.46	329.86			0.00	0.00	9,207,333.93
6000	ROC/P	110,495.30	11,100.00	1,207.77	0.00	0.00	0.00	0.00			0.00	0.00	122,803.07
Other Goals													
7110	Nonagency - Educational	842.24	0.00	123,112.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,955.17
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		129,074.22	0.00	17,988.80	0.00	147,063.02
8500	Child Care and Development Services	0.00	0.00	122.93	0.00	0.00	0.00		0.00	0.00	0.00	0.00	122.93
Total Direct Charged Costs		29,385,970.95	696,821.52	1,161,576.40	338,550.24	2,727,042.66	339,189.64	1,126,590.07	129,074.22	0.00	44,966.80	0.00	35,949,782.50

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	327,365.70	215,548.84	0.00	542,914.54
1110	Regular Education, K–12	5,810,741.30	3,825,991.87	0.00	9,636,733.17
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	81,841.43	53,887.21	0.00	135,728.64
3300	Independent Study Centers	81,841.43	53,887.21	0.00	135,728.64
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	208,695.64	137,412.38	0.00	346,108.02
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	184,143.21	121,246.22	0.00	305,389.43
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	524,055.57	524,055.57
6000	ROC/P	40,920.72	26,943.60	0.00	67,864.32
Other Goals					
7110	Nonagency - Educational	61,381.07	0.00	0.00	61,381.07
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	40,920.72	0.00	0.00	40,920.72
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		6,837,851.22	4,434,917.33	524,055.57	11,796,824.12

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,244,498.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	53,652.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,138,950.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,437,101.66
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	35,949,782.50
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,796,824.12
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	47,746,606.62
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	434,756.01
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	666,553.50
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,211,191.70
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,312,501.21
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	50,059,107.83
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	10.86%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	5,647.81				5,647.81
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			579,959.90		579,959.90
Other Outgo (Objects 1000 - 7999)				568,530.35	568,530.35
Total Other Costs	5,647.81	0.00	579,959.90	568,530.35	1,154,138.06

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		394,018.91	2,267,101.97	3,105,882.07	1,070,848.25	4,434,917.34	0.00	524,055.57
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten	8.00	8.00	8.00	8.00	8.00	8.00	
1110	Regular Education, K–12	142.00	142.00	142.00	142.00	142.00	142.00	
3100	Alternative Schools							
3200	Continuation Schools	2.00	2.00	2.00	2.00	2.00	2.00	
3300	Independent Study Centers	2.00	2.00	2.00	2.00	2.00	2.00	
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	5.10	5.10	5.10	5.10	5.10	5.10	
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	4.50	4.50	4.50	4.50	4.50	4.50	
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)							1.00
6000	ROC/P	1.00	1.00	1.00	1.00	1.00	1.00	
Other Goals	**Description**							
7110	Nonagency - Educational	1.50	1.50	1.50	1.50			
7150	Nonagency - Other							
8100	Community Services	1.00	1.00	1.00	1.00			
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		167.10	167.10	167.10	167.10	164.60	164.60	1.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(9,573.00)	0.00	(30,664.20)				
Other Sources/Uses Detail					3,534,044.00	303,072.94		
Fund Reconciliation							131,121.34	5,173,528.19
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	19,765.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							63,381.52	19,775.50
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	10,899.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	101,717.25
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					303,072.94	0.00		
Fund Reconciliation							103,072.94	53.15
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,489,181.00	0.00		
Fund Reconciliation							3,489,181.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	417,883.21
25 CAPITAL FACILITIES FUND								
Expenditure Detail	9,573.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9,573.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7,023,225.00		
Fund Reconciliation							5,424,954.50	3,489,181.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	9,573.00	(9,573.00)	30,664.20	(30,664.20)	7,326,297.94	7,326,297.94	9,211,711.30	9,211,711.30

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.00%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$34,150,019.33
	Appropriations Subject to Limit	$34,150,019.33
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	10.17%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 11, 2025

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Ramon Miramontes Title: Superintendent

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: _____ Title: _____

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

For County Office of Education:	For School District:
Kevin Bultema	Jennifer Marsh
Name	Name
Deputy Superintendent, Business Services Division	Chief Business Officer
Title	Title
650-802-5511	650-376-4429
Telephone	Telephone
kbultema@smcoe.org	marshj@cabrillo.k12.ca.us
E-mail Address	E-mail Address

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
CATEGORY: Action/Resolution
ITEM TITLE: Adoption of Resolution 25-2025 Approving the GANN Limit for the 2025–26 Fiscal Year

BACKGROUND INFORMATION

In November 1979, California voters approved Proposition 4, an initiative that added Article XIII, Section B, to the California Constitution. This constitutional amendment, known as the GANN Initiative, placed limits on the growth of expenditures for publicly funded programs. Division 9 of Title 1, beginning with section 7900 of the Government Code, was added to the law to specify the process for calculating state and local governmental appropriation limits and appropriations subject to limitation under Article XIIB of the Constitution. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local government and require that each entity of government formally “adopt” its appropriations limit for a given fiscal year.

Education Code sections 1629 and 42132 specify that, by September 15 of each year, each county office and district governing board must adopt a resolution identifying their estimated appropriations limits for the current year and the actual appropriations limit for the preceding year. The documentation supporting the adoption resolution shall be made available to the public.

REPORT/PROPOSAL

Resolution 25-2025 Approval of the GANN Limit for Fiscal Year 2025–26 and Form GANN 2025–26

FISCAL ANALYSIS

There is no financial impact to the General Fund.

RECOMMENDATION

Staff recommends the adoption of Resolution 25-2025 approving the GANN Limit for 2025–26 Fiscal Year.

Prepared by: *Holly Lynne*

RESOLUTION NO. 25-2025
BEFORE THE GOVERNING BOARD
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY, CALIFORNIA

ADOPTING THE "GANN" LIMIT FOR THE 2025-26 FISCAL YEAR

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

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

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

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

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

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

PASSED AND ADOPTED by the Governing Board of the Cabrillo Unified School District on the 11th day of September 2025 by the following vote:

Mary Beth Alexander:	_____	Aye	_____	No	_____	Abstain	_____	Absent
Peter Cerneka	_____	Aye	_____	No	_____	Abstain	_____	Absent
Lizet Cortes:	_____	Aye	_____	No	_____	Abstain	_____	Absent
Carmen Daniel:	_____	Aye	_____	No	_____	Abstain	_____	Absent
Breanna Lafontaine	_____	Aye	_____	No	_____	Abstain	_____	Absent

Certified by:

_____
Carmen Daniel
President of the Governing Board
Cabrillo Unified School District

Attest by:

_____
Peter Cerneka
Clerk to the Governing Board
Cabrillo Unified School District

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	34,233,901.29		34,233,901.29			34,150,019.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,451.44		2,451.44			2,360.11
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	2,360.11		2,360.11	2,306.46		2,306.46
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,360.11			2,306.46
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	81,040.76		81,040.76	0.00		0.00
2. Timber Yield Tax (Object 8022)	26,450.10		26,450.10	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6,125.04		6,125.04	0.00		0.00
4. Secured Roll Taxes (Object 8041)	33,167,127.95		33,167,127.95	35,922,447.00		35,922,447.00
5. Unsecured Roll Taxes (Object 8042)	1,376,623.65		1,376,623.65	0.00		0.00
6. Prior Years' Taxes (Object 8043)	(59,166.08)		(59,166.08)	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	1,585,348.60		1,585,348.60	2,120,113.00		2,120,113.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	36,183,550.02	0.00	36,183,550.02	38,042,560.00	0.00	38,042,560.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	36,183,550.02	0.00	36,183,550.02	38,042,560.00	0.00	38,042,560.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			438,468.76			398,364.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,747,642.69		2,747,642.69	2,244,540.00		2,244,540.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,747,642.69	0.00	3,186,111.45	2,244,540.00	0.00	2,642,904.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,528,051.00		1,528,051.00	1,509,357.00		1,509,357.00
25. LCFF State Aid - Prior Years (Object 8019)	182.00		182.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,528,233.00	0.00	1,528,233.00	1,509,357.00	0.00	1,509,357.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	50,851,288.41		50,851,288.41	49,026,514.00		49,026,514.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	410,615.19		410,615.19	300,000.00		300,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2024-25 Actual**			**2025-26 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			34,233,901.29			34,150,019.33
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9627			0.9773
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,150,019.33			35,524,151.91
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			36,183,550.02			38,042,560.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			283,213.20			276,775.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,152,580.76			124,495.91
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,152,580.76			276,775.20
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			303,936.91			235,924.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			36,487,486.93			38,278,484.95
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			848,643.85			276,775.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			36,487,486.93			
b. State Subventions (Line D8)			848,643.85			
c. Less: Excluded Appropriations (Line C23)			3,186,111.45			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,150,019.33			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2024-25 Actual**			**2025-26 Budget**	
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			34,150,019.33			35,524,151.91
12. Appropriations Subject to the Limit (Line D9d)			34,150,019.33			

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

Jennifer Marsh	marshj@cabrillo.k12.ca.us	650-376-4429
Gann Contact Person	Contact Email Address	Contact Phone Number

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Roger Anchartechahar, Senior Project Manager, Vanir Construction
CATEGORY: Consent/Action
ITEM TITLE: El Granada Phase 2 Project Consultant Selection for Special Inspections

BACKGROUND INFORMATION

Vanir Construction Management, Inc. reached out to four prequalified special inspection companies for pricing to conduct special inspections for rebar, concrete, and other required testing for this project. Vanir received three estimates, and the lowest, most responsible bidder for the project was Consolidated Engineering Labs, Inc.

REPORT/PROPOSAL

Three separate proposals were received, and the estimated values were as follows:

1. Consolidated Engineering Labs, Inc. - $42,159
2. Signet Testing Labs, Inc. - $44,250
3. Ninyo & Moore Labs - $62,040

FISCAL ANALYSIS

$65,000 was budgeted for this line item based on comparison with the El Granada Phase 1 Project budget. This reflects a potential savings of $22,841.

RECOMMENDATION

Vanir Construction Management is recommending Consolidated Engineering Labs, Inc. (CEL Inc.) for the construction materials testing scope of work, on the El Granada Elementary School Phase 2 Project, in the amount of $42,159.00.

Prepared by: *Roger Anchartechahar & Holly Lynne*

CABRILLO UNIFIED SCHOOL DISTRICT

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MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
Drew Gamet, Bond Program Fiscal Project Director
CATEGORY: Presentation/Discussion
ITEM TITLE: Measure K Bond Project Prioritization

BACKGROUND INFORMATION

On November 5, 2024, more than 55 percent of the qualified voters of the Cabrillo Unified School District approved Measure K, authorizing the district to issue up to $153.4 million in aggregate principal amount of general obligation bonds. This authorization was subsequently canvassed and certified as required by law.

Measure K was approved to fund improvements and modernization across district facilities, including essential repairs, classroom upgrades, safety enhancements, and infrastructure improvements. Following the election, the district has been working to establish a comprehensive plan to prioritize projects so that funds are allocated effectively and equitably.

REPORT/PROPOSAL

Staff has developed a preliminary project prioritization framework for the Measure K Bond Program. This framework prioritizes projects based on several key factors, including health and safety needs, compliance with state codes and accessibility standards, equity across school sites, and the overall educational impact on students.

The plan organizes projects into phases that will align with available funding and minimize disruption to school operations. Future updates will provide the Board with specific project lists, cost estimates, and timelines as planning and design work progresses.

The presentation will be made available during the Governing Board meeting.

FISCAL ANALYSIS

Measure K will provide up to $153.4 million in general obligation bond funding, which will be issued in multiple series over the life of the program. Each phase of the program will require Governing Board approval prior to the allocation of funds. The district will maintain compliance with all statutory requirements, including independent financial audits and oversight by the Citizens' Bond Oversight Committee, to ensure transparency and accountability throughout the bond program.

RECOMMENDATION

Allow staff to proceed with the prioritized projects.

Prepared by: *Holly Lynne*

CUSD

Cabrillo Unified School District

Measure K Bond Project Prioritization

Drew Gamet, Bond Program Fiscal Director

Governing Board Meeting

September 11, 2025

A place where all children dream and achieve.

Why Planning & Prioritization Matter

- Strategic Resource Allocation: Ensures limited bond funds address the most critical safety, educational, and infrastructure needs first while maximizing long-term value for students and the community.
- Fiscal Responsibility: Demonstrates accountability to taxpayers by preventing costly emergency repairs through proactive maintenance and providing transparency in multi-million dollar decision-making.
- Decision-Making: Establishes clear criteria to make defensible decisions that balance competing facilities needs at Half Moon Bay High School while maintaining public trust.

A place where all children dream and achieve.

Prop 39 Bonding Capacity Limitations

- **Tax Rate Cap Protection:** Prop 39 bonds cannot be issued if they would cause property tax rates to exceed legal limits ($60 per $100,000 of assessed value for high school districts), meaning the district's bonding capacity is directly tied to the total assessed valuation of properties within CUSD boundaries and cannot exceed what local property values can support.
- **Phased Issuance Requirements:** The district must strategically phase bond sales over multiple years to stay within tax rate limits while accounting for fluctuations in property values and existing debt service obligations, which means not all voter-approved bond funds can be accessed immediately and projects must be sequenced based on when sufficient bonding capacity becomes available.

A place where all children dream and achieve.

How Our Bond Financial Advisor (Dale Scott & Co.) Maximizes District Value

- **Market Timing Analysis:** Monitors interest rate trends and market conditions to identify optimal windows for bond sales, potentially saving millions in interest costs over the life of the bonds.
- **Debt Capacity Optimization:** Analyzes assessed valuation growth, existing debt obligations, and tax rate impacts to determine the maximum bonding capacity available while staying within Prop 39 tax rate limits.
- **Structure Design:** Develops bond structures that align debt service payments with project cash flow needs while minimizing taxpayer costs through strategic use of premium bonds, capital appreciation bonds, and refunding opportunities.
- **Issuance Strategy:** Creates multi-series issuance plans that phase bond sales to match construction timelines, avoid negative arbitrage, and ensure compliance with federal tax law requirements.
- **Cost Savings Opportunities:** Continuously monitors outstanding bonds for refunding opportunities when interest rates decline, potentially generating significant savings for taxpayers without extending repayment terms.

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Measure K Bonds- Projected Issuance Schedule

Year Issued	Series	Principal Amount
2025	Series A	$15,000,000
2027	Series B	$46,130,000
2029	Series C	$46,130,000
2031	Series D	$46,130,000

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Campus Wide Utility Upgrades- $2,293,200

Foundation for Success – Upgrading utilities at the start of the project ensures that critical infrastructure is in place to support new and modernized facilities.

Electrical Modernization – Provide new electrical service upgrades to support conversion of HVAC systems to efficient electric heat pumps, delivering cooling capacity while lowering long-term carbon emissions.

Water & Sewer Reliability – Allow for water and sewer utility upgrades sized appropriately for new buildings, including fire water systems, to ensure safety and reliable service.

Cost & Schedule Efficiency – Completing utility work first reduces the risk of costly rework or delays later in construction

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Building G- New Construction: $15,115,695

Building G will be demolished and replaced with a new single-story 11,600 square foot classroom building featuring 4 classrooms, a sports medicine/training room, 2 Special Education SDC rooms with dedicated support spaces, break-out and teacher work areas, and full restroom facilities for both staff and students.

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Pool (per FMP) : $13,640,120

The existing pool and adjacent structure will be demolished and replaced with a new competition-sized pool featuring an instruction area, complemented by a 500 square foot shade structure, 1,000 square foot public changing rooms and storage building, scoreboard, 3-4 rows of bleachers, and perimeter fencing with gates.

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Building A- New Construction $24,681,614

Building A will be demolished and replaced with a new two-story 19,000 square foot classroom building containing 12 standard classrooms, 2 CTE lab classrooms, break-out and teacher work room spaces, and complete restroom facilities for both students and staff.

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Other Small Projects

- Bike and Foot Path- $650,000
- New Monument Sign- $80,000
- Gymnasium Minor Modernization- $4,939,235
- Library Modernization- $6,837,065

Some modernization projects can be broken down into smaller pieces and done over a period of time.

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Temporary Classroom Housing

Temporary classrooms will be essential during the phased construction project to maintain full instructional capacity while campus-wide modernization is ongoing, ensuring that Half Moon Bay High School can continue serving all enrolled students without program disruption or the need to reduce course offerings during the multi-year construction timeline.

Cost: Infrastructure installation (cost can vary): $150,000 for the entire project

- Single classroom, year-long rental: $30,000

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Options for Discussion

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Options A: Classroom Capacity

Construction Sequence: Building A and then Pool & Building G with minor projects throughout

Advantages:

- Adds 14 Classrooms (12 standard + 2 CTE labs) in Phase 1
- Reduces temporary classroom rental needs sooner
- Provides modern CTE facilities early in project
- Creates immediate capacity relief during construction

Trade-offs:

- Special Education students remain in temporary locations longer
- Pool facility unavailable for additional years

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Options B: Student Services

Construction Sequence: Pool & Building G then Building A with minor projects throughout

Advantages:

- Special Education students get permanent, dedicated facilities first
- Competition pool & aquatics program restored sooner
- Sports medicine/training facilities operational early
- Demonstrates commitment to inclusive education

Trade-offs:

- Extended temporary classroom rentals (higher long-term cost)
- General education capacity delayed
- CTE lab modernization pushed to later phase

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Options C: Return for Further Analysis

Potential Alternative Frameworks for Consideration:

- **Safety-First Sequencing:** Prioritize projects based on code compliance and life-safety scores from the Facilities Master Plan
- **Maximum Student Impact:** Sequence projects by number of students served daily per dollar invested
- **Operational Efficiency:** Focus on projects that reduce ongoing operational costs (utilities, maintenance, temporary facilities)
- **Hybrid Phasing:** Explore breaking larger projects into smaller phases to address multiple needs simultaneously

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Cabrillo Unified School District

Thank you!

QUESTIONS?

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: James Barnes, M.Ed., Interim Director of Educational Support Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Half Moon Bay High School Forestry Challenge Team Field Trip to Loma Mar, California, October 8–11, 2025, to Participate in the Santa Cruz Forestry Challenge

BACKGROUND INFORMATION

Board Policy 6153 allows the Governing Board to permit students to participate in field trips.

REPORT/PROPOSAL

Joseph Centoni and Kate Walera, teachers for the Half Moon Bay High School Forestry Challenge Team, request approval for a field trip to Loma Mar, California, on October 8–11, 2025, to attend the Santa Cruz Forestry Challenge.

Approximately ten students will attend the field trip, chaperoned by at least two certificated staff members and two other adults. Transportation will be provided by the parents/guardians. The group will stay at Redwood Glen, located at 100 Wright Dr., Loma Mar, California 94021.

FISCAL ANALYSIS

The field trip is funded by PTO.

RECOMMENDATION

Approve as submitted.

Prepared by: *Suzanne Pendergast*

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
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MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: James Barnes, M.Ed., Interim Director of Educational Support Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Cunha Intermediate School Field Trip to La Honda, California, October 13–17, 2025, to Participate in the 6th Grade Outdoor Education Program

BACKGROUND INFORMATION

Board Policy 6153 allows the Governing Board to permit students to participate in field trips.

REPORT/PROPOSAL

Matt Rippberger, teacher and Victor Guzman, Principal for the Cunha Intermediate School, request approval for a field trip to La Honda, California, on October 13–17, 2025, to attend the 6th Grade Outdoor Education.

Approximately ninety students will attend the field trip, chaperoned by at least four certificated staff members and ten other adults. Transportation will be provided by CUSD. The group will stay at YMCA Camp-Jones Gulch, located at 11000 Pescadero Creek Road, La Honda, California 94020.

FISCAL ANALYSIS

The field trip is funded by local grants.

RECOMMENDATION

Approve as submitted.

Prepared by: *Suzanne Pendergast*

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Israel Castillo, M.Ed., Interim Assistant Superintendent of Educational Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of 2024–25 Civil Grand Jury Response to *WHO YOU'RE GONNA CALL? Is Career Technical Education Preparing High School Students to Fill the Skilled Trade Gap?*

BACKGROUND INFORMATION

Based on the 2024–25 San Mateo County Grand Jury report "***WHO YOU GONNA CALL? Is Career Technical Education Preparing High School Students to Fill the Skilled Trade Gap?***", the investigation reveals significant challenges in the county's Career Technical Education (CTE) programs. The Grand Jury found that while five of six high school districts offer CTE classes, the programs are primarily focused on college preparedness rather than direct workforce entry, with extremely low pathway completion rates averaging only 15% across the county. Students face barriers including limited schedule space due to graduation requirements that exceed state standards, math proficiency prerequisites, insufficient pathway depth, and misalignment between available programs and student interests. Additionally, districts struggle to hire qualified CTE teachers due to lower educational salaries compared to industry positions, and work-based learning opportunities such as internships and pre-apprenticeships remain rare throughout the county.

The report emphasizes the urgent need to address the growing skilled trade gap as Baby Boomers retire, with three million skilled trade job openings expected nationally by 2028. The Grand Jury recommends that districts expand CTE pathway offerings to include capstone courses with industry certifications, negotiate competitive salaries for CTE teachers based on industry experience, and create earlier access to CTE programs by reviewing graduation requirements. The San Mateo County Office of Education is tasked with analyzing master schedules to improve pathway completion outcomes and sharing legislative updates that could facilitate business partnerships and internship programs. The report stresses that high school graduates need employable skills and industry credentials, particularly given California's 42.9% college dropout rate and declining college enrollment trends.

The San Mateo County Grand Jury is requiring Cabrillo Unified School District and all other San Mateo County high school districts and unified districts to respond within 90 days (by October 6, 2025) to specific findings and recommendations regarding Career Technical Education programs. Districts must indicate whether they agree or disagree with findings about CTE program deficiencies and report their implementation status for recommended improvements including enhanced pathway offerings, revised graduation requirements, competitive CTE teacher salaries, and better graduate tracking systems. The response must be approved by the governing body at a public meeting and submitted through multiple channels including the Superior Court, Grand Jury website, and district clerk.

Below are the recommendations from the 2024–25 Civil Grand Jury Report "*WHO YOU GONNA CALL? Is Career Technical Education Preparing High School Students to Fill the Skilled Trade Gap?*":

R1. By March 31, 2026, SMCOE should analyze districts' master schedules for CTE pathway complete outcomes and recommend potential improvements.

R2. By January 1, 2026, each school district should ensure all pathways include a capstone course, add classes with dual enrollment credit, and those with certifications/credentials.

R3. By April 30, 2026, the district school board should determine if, and where, students' schedules can be opened up for more CTE and dual enrollment opportunities earlier in their high school careers by evaluating district graduation requirements versus state-mandated requirements.

R4. By August 1, 2026, the district should work with the union(s) to negotiate mutually agreeable salaries for CTE teachers based on pay commensurate with CTE experience, to incentivize talented and experienced candidates to apply.

R5. By October 31, 2025, SMCOE should share new legislation impacting CTE programs with business partners (via such means as Advisory Meetings, Steering Committees, etc.) and Superintendents who in turn disseminate it to their constituents (district CTE personnel, counselors, parents, etc.).

R6. By March 31, 2026, each school district should develop a more effective means or system for capturing postgraduate information, specifically if graduates are working or studying in the field of their completed pathway.

REPORT/PROPOSAL

The Cabrillo Unified School District (CUSD) partially agrees with the findings of the 2024–25 Civil Grand Jury Report "WHO YOU GONNA CALL? Is Career Technical Education Preparing High School Students to Fill the Skilled Trade Gap?" released on July 8, 2025. CUSD agrees with R1, R3, R5, R6.

Response to Recommendation R2:

Our partial agreement with R2, which recommends ensuring all pathways include a capstone course, adding classes with dual enrollment credit, and incorporating certifications/credentials—stems from practical constraints rather than philosophical disagreement. While we fully support the educational value of capstone courses across all pathways, implementation faces significant obstacles.

CUSD offers capstone courses in all of our pathways, but we face constraints with enrollment in those specific courses. We need to schedule our students in sequences, rather than in single courses. The problem is that the sections are dictated by the enrollment numbers for a standard full class. SMCCD does not have courses that align with the majority of our pathways, so it will be important for us to work closely on alignment. We remain committed to expanding these opportunities where feasible and will continue exploring creative solutions to address our offered pathway through staffing limitations and increase in capstone courses while working toward the goals outlined in R2.

Response to Recommendation R4:

CUSD partially agrees with R4. While we recognize the value of attracting qualified CTE instructors and consistently strive to work collaboratively with our unions, implementing differentiated pay scales presents both philosophical and practical challenges.

CUSD will continue working to ensure that we provide the same value to our CTE instructors for their industry experience that is given to a classroom teacher's years of education. Our goal is to establish equal compensation for individuals if they have years of experience and specialized credentialing.

While we remain committed to exploring creative solutions for recruiting and retaining quality CTE instructors—such as stipends for additional certifications, professional development opportunities, or other non-salary incentives—we cannot commit to achieving the specific outcome of differentiated base salaries by the proposed deadline. We will engage in good faith negotiations with our unions to identify mutually acceptable strategies that balance the need for competitive CTE recruitment with our principles of equity and fiscal responsibility.

FISCAL ANALYSIS

There is no fiscal impact to the general fund at this time.

RECOMMENDATION

Approved as submitted.

Prepared by: *Josefina Infanzon*

WHO YOU GONNA CALL?

Is Career Technical Education Preparing High School Students to Fill the Skilled Trade Gap?



Release Date: July 8, 2025

ISSUE

How can Career Technical Education (CTE) be improved to better expose high school students to various occupations, prepare them for careers after graduation, and provide specialized coursework for post-secondary education?

SUMMARY

Preparing young people for careers has been an important societal goal for centuries. From its inception, vocational education was focused on preparing secondary (high school) students to enter the workforce in industry or manufacturing directly. However, starting in the 1980s, with the rapid advancement of computing technology and its integration into many fields, the direction of training became more academic as the belief grew that occupations were becoming more complex and would require a college education. What was once vocational training became Career Technical Education (CTE)[1], designed to be accessible and beneficial for all students whether or not they intended to pursue a career or college immediately following high school.

While five of the six high school districts in San Mateo County offer CTE classes, the primary focus of the available pathways, a series of two or more classes in the same industry sector, is college preparedness and post-secondary admissions requirements. This model works well for college-bound students, whether attending a four-year university or community college, but is not practical enough for students directly entering the workforce.

Previous San Mateo County Civil Grand Juries felt so strongly about CTE that there have been two reports in the past twelve years. The 2012-2013 Civil Grand Jury investigated the programs and found that funding was lacking because available grants were not sought, and students were presented with limited CTE options. A more current report from the 2022-2023 Civil Grand Jury focused on partnerships between businesses and educators. While that Civil Grand Jury found a few examples of strong and beneficial partnerships in the County (Oracle/Design Tech High School and Genentech/South San Francisco High School), the report recommended specific actions to foster business partnerships and widen the availability of CTE courses, internships, and pre-apprenticeships.

This report, based upon twenty-four investigative interviews and extensive research, identifies new findings and additional recommendations to the entities in the County that serve our high school students. The effectiveness of the CTE programs in preparing students for potential careers or selecting a college major is questionable. Pathway completion rates are extremely low. Gaps still exist between school-business partnerships, most notably internship and pre-apprenticeship programs; work-based learning opportunities in high-skill and high-demand

[1] The California Department of Education defines CTE as “a program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.” https://www.cde.ca.gov/ci/ct/

market sectors are rare. Traditional vocational pathways are only offered at a handful of schools. Little empirical data from businesses and post-secondary institutions regarding the preparedness of graduates who completed CTE pathways is available.

Given the current political environment, market volatility, potential financial instability, possible cuts to the public university systems, and the high college attrition rate, we need to provide our youth with employable skills and the ability to earn industry certifications and credentials while in high school.

BACKGROUND

Formal vocational education in schools can be traced back to the turn of the 20th century with the passage of federal legislation funding state programs that taught "agriculture, trades and industry, and homemaking." The Smith-Hughes Act of 1917 authorized the first federal funding for secondary vocational education for occupations available directly after high school as an alternative to preparing students for post-secondary education.[2] Over the decades, these programs morphed and evolved. Regional Occupational Centers and Programs (ROCPs)[3] originated in the late 1960s and consolidated vocational training to centralized training centers focused on high school students directly entering the workforce post-graduation. ROCPs provided high-quality technical education to a larger population more economically than a single school or district could. In the late 1980s and early 1990s, vocational education came under scrutiny for tracking certain populations of students into what was thought of as an inferior academic track and away from higher education. While ROCPs still exist in other California counties, the last ROCP in San Mateo County closed on June 30, 1989.

To fill the void and as a means of introducing students to specific industries and career fields, California instituted CTE. The National Career Clusters Framework was created in 2002 as a blueprint for CTE program design across the US. In 2005, California adopted its own CTE Model Curriculum Standards. Several iterations later, California's CTE currently focuses on academic credits, industry-recognized certifications, and dual enrollment for high schoolers with a push to meet the minimum "A-G" requirements for University of California (UC) and California State University (CSU) admission.[4] Since its inception, there has been a drive to expand CTE beyond traditional vocational programs, primarily through the expansion of pathways that integrate science, technology, engineering, and mathematics (STEM). The traditional vocational courses, such as plumbing, electrical, auto repair, carpentry, welding, etc., have largely been pushed to the community colleges. The general perception of college as the most desirable post-graduation outcome, combined with the high cost of equipment and facilities, and a lack of business partnerships, has diminished training opportunities for San Mateo County high school students interested in learning the trades.

In the past several years, the skilled trade gap has significantly widened as Baby Boomers retire.

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[2] Smith-Hughes Act, Britannica, https://www.britannica.com/topic/Smith-Hughes-Act

[3] ROCP Program Summary, California Department of Education, https://www.cde.ca.gov/ci/ct/rp/rocp07summary.asp

[4] "A-G" designation refers to the lettered categories of specific course requirements that students must complete in high school to be eligible for admission to the UC and CSU systems. Courses Required for California Public University, California Department of Education, https://www.cde.ca.gov/ci/gs/hs/hsgrtable.asp

The State of California has recognized the importance of preparing young people for trade careers with increased funding and legislation to ease some of the regulations. The Civil Grand Jury agrees that this preparation is more important than ever.

METHODOLOGY

Documents

The Civil Grand Jury reviewed the following documents, presentations and videos:

From San Mateo County Office of Education (SMCOE):

- *San Mateo County Office of Education Strategic Plan 2023-28*
- *What is a County Office of Education?*[5]

Prior San Mateo County Civil Grand Jury reports:

- *Education is Everyone's Business: School-Business Partnerships Make an Impact in County's High Schools*, 2022-2023
- *HIGH SCHOOL DIPLOMA: A TICKET TO WHERE? San Mateo County's Approach to High School Career Technical Education*, 2011-2012

Publicly available data, including information found on federal, state, district, and individual school websites:

California School Dashboard
High School District Board Meeting Minutes and Presentations
National Student Clearinghouse Research Center
California Governor's Council for Career Education
US Department of Education
California Department of Education

Interviews

The Civil Grand Jury conducted a complete and thorough investigation, interviewing eighteen individuals at all levels of education, including representatives from the San Mateo County Office of Education, and educators, administrators, and staff at Cabrillo Unified School District, Jefferson Union High School District, La Honda-Pescadero Unified School District, San Mateo Union High School District, Sequoia Union High School District, and South San Francisco Unified School District. The Civil Grand Jury interviewed five hiring managers from private sector industries such as auto dealerships, independent mechanics, and HVAC businesses, as well as staff from the San Mateo County Central Labor Council.

Site Tours

During its investigation, the Civil Grand Jury conducted on-campus visits to five high schools in the County, observing classes and touring facilities including wood and auto shops, digital labs, a biotechnology lab, a textile studio, and a culinary arts kitchen.

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[5] *What is a County Office of Education?* San Mateo County Office of Education, posted September 1, 2022, https://www.youtube.com/watch?v=Bj48yRX-9aE

We thank everyone involved for their honest and open dialogue, taking valuable time out of busy schedules to answer our questions - and there were many - and providing us with the information we needed to complete this report.

DISCUSSION

Career Technical Education aims to be a multifaceted career and college program intended to fill the void of shuttered ROCPs and expand beyond traditional vocational courses. Tasked with exposing high school students to a preview of industry careers for those entering the workforce and potential areas of study in post-secondary education, it has yet to meet its goals.

The CTE model contains inherent inequalities due to inconsistent access to pathways across high schools in the County and an unwritten prerequisite for students to have strong math skills in many programs. These factors disproportionately affect districts with limited funding and higher populations of low-income students, particularly in rural and coastal areas of the County.

In 2022, California appropriated nearly $1 billion to secondary and post-secondary (such as community colleges) CTE.[6] During the same fiscal year, the estimated federal allocation of CTE assistance was more than $175 million.[7] Counterintuitive to the amount of funding the State appropriates and disburses through grant programs, districts must show matching funds to secure these grants. This means that districts with few businesses and/or lower property tax revenues receive less CTE funding, although they are the most in need.

Districts face challenges hiring qualified CTE teachers, securing adequate resources, including physical space to house equipment and workshops, and programmatic difficulties such as the misalignment of pathways to student interest. For a CTE program to continue receiving State and Federal government funding, students must finish a sequence of CTE courses within a pathway with a grade of C- or better.[8] To meet these challenges and the metrics for funding, the County's high schools need to identify and address the issues currently preventing better outcomes.

Low Pathway Completer Rates

Accessing and comparing CTE completer numbers for high schools in the County is complicated. The California Department of Education's College/Career Indicator (CCI)[9] for CTE pathway completion incorporates either State assessment results or dual enrollment credit earned with the intent to measure career *and* college readiness. Incorporating assessment results or dual enrollment coursework into the CCI skews the actual pathway completer numbers. Districts

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[6] State-by-State Funding Table, Total FY22 State Appropriation to Secondary CTE, *State of CTE*, accessed April 29, 2025, https://ctek12funding.careertech.org/state-by-state-table/

[7] Ibid.

[8] California Longitudinal Pupil Achievement Data System (CALPADS) the data collection system used for state and federal reporting, CALPADS, accessed April 29, 2025, https://documentation.calpads.org/Glossary/Cohort/CohortGlossaryMain/#cte-completer

[9] California School Dashboard, College/Career Levels and Measures Report & Data - 2024, California Department of Education, accessed April 29, 2025, https://www6.cde.ca.gov/californiamodel/ccireport?&year=2024&cdcode=4169047&scode=&reporttype=schools

reported CCI rates between 0 to 31.4% with a county mean of just 15.1%. During interviews, districts cited several reasons for the low numbers:

- District graduation requirements;
- Misalignment in student interest with available pathways;
- Lack of pathway depth;
- Focus on preparing students for college admissions based on the UC and CSU A-G requirements; and
- Math proficiency barriers.

Graduation Requirements

Due to State minimum graduation requirements, A-G college entrance requirements, and districts' own graduation requirements, which are inconsistent throughout the County, few students in 9th and 10th grade have room in their schedule to take CTE classes. For any underclassmen who do, priority enrollment for CTE classes is given to 11th and 12th graders. Besides a review of district graduation requirements, master schedules - the comprehensive timetable of time, staff, and resource allocation (dictating class periods, teacher assignments, room usage, etc.) - should be evaluated to identify the potential for earlier access to CTE classes.

Matching Student Interest

CTE is organized around 15 industry sectors with 58 pathways. In San Mateo County high schools, pathways vary by district and high school, with no high school offering more than ten choices. Some pathways are in such high demand that there are waitlists and/or enrollment priorities. Others are harder to fill. Many are not offered at all. In one of the three districts with a 10-credit (one year) CTE graduation requirement, more than 90% of students took an introductory course, while fewer than 20% completed a pathway. This could be explained by the fact that either students lost interest in the first chosen pathway (for example, enrolling simply to meet graduation requirements or because their friends are taking it), or changed pathways and only completed the introductory year, or were unable to start a pathway until their senior year. Many districts are evaluating their current CTE courses to align with high-demand market sectors such as healthcare, trades, and automotive (electric vehicles).

It should be noted that the La Honda-Pescadero Unified School District does not have a CTE program. When the Civil Grand Jury spoke to District personnel, they stated that despite a majority of its students not matriculating to a four-year university due to a failure to meet A-G requirements, “CTE [had] not come up until the last year as a high priority for our schools by our community members.” The district is now conducting a needs assessment to understand student interest with an implementation plan to follow this summer and courses to be offered in the 2026 school year. The district will seek funds from alternate sources, such as grants for smaller school districts, but with extremely limited resources and graduating class sizes of approximately 20 students, the district cannot afford a robust program like those in neighboring districts.

Depth to Pathways

In some cases, pathways do not provide sufficient depth necessary to hold student interest through completion. Without offering and enrolling students in a capstone course (the second or

third in the pathway sequence), students may miss the opportunity to earn valuable industry certifications and/or credentials, such as CPR and first aid, OSHA 10 and OSHA 30 (construction), Food Safety/CA Food Handler (culinary arts), and ASE (automotive). In other cases, dual enrollment for college credit is unavailable, or the courses do not include academic content or lead to meaningful careers. In nearly all cases, the component of participating in internships and work-based learning is missing. It is remarkable that only one pathway in the County, at one high school, includes a formal internship class. This is most often attributed to two factors: the absence of local business relationships with CTE coordinators and/or teachers; and the liability of students under the age 18 on the premises. However, in the community classroom setting for 16-and-older students, worksite liability insurance is the responsibility of the respective school district in an unpaid work experience. In paid internships and apprenticeship programs, the student is considered hired by the employer. California state law indicates that in such cases, students are considered regular employees and are covered by the employer's workers' compensation insurance.[10]

Focus on College Preparedness

In the 1980s, the education system made a notable shift away from vocational education to college preparedness, emphasizing more rigorous core academic coursework, standardized testing, and reform initiatives. Then, as now, high school academic counselors vigorously advise every student to meet the minimum requirements for acceptance at California colleges.

The problem is that not all high school graduates complete the minimum A-G requirements. In 2023, only 63% of San Mateo County's graduates met this requirement,[11] meaning the other 37% were not eligible for University of California or California State University acceptance. Ineligibility for acceptance is exacerbated when a student's socioeconomic status and/or race and ethnicity are factored in, and vary between districts and high schools.

Even if graduates were accepted and enrolled, the California college attrition rate is shocking. According to the National Student Clearinghouse Research Center, 42.9% of students younger than 25 years old and 22.2% of 25 to 34 year-olds drop out of college.[12] The number is nearly double for two-year institutions, such as community colleges.

Dropout rates are not the only indicator that college isn't for everyone. College enrollment rates have been declining in recent years. Data from the National Student Clearinghouse Research Center shows enrollment of 18-year-old freshmen has dropped at four-year and two-year colleges in the fall semester of 2024. Enrollment fell 1.7 percent at community colleges, compared to 6.4

[10] U.S. Department of Labor, accessed May 19, 2025, https://www.dol.gov/agencies/whd/youthrules

[11] Danielle Echeverria, "Here's how every high school in California does in preparing students for UC system," UC/CSU requirement completion rates by California county, *San Francisco Chronicle*, Aug 23, 2024, https://www.sfchronicle.com/california/article/college-admissions-uc-csu-preparedness-19658444.php

[12] Melanie Hanson, "College Dropout Rates," *Education Data Initiative*, Aug 16, 2024, https://educationdata.org/college-dropout-rates#ca

percent at public four-year institutions, and 6.2 percent at private four-year institutions.[13]

College-bound graduates who may or may not earn a degree, as well as those not seeking a post-secondary education, need more than a cursory introduction to career fields. The current programs need to be expanded to provide students with industry-recognized certifications and/or credentials through internships and pre-apprenticeships. High school graduates who complete a pathway with industry-recognized certifications and/or credentials should be prepared for not just a job, but a career in the industry sector.[14] More than that, students who completed a significant portion of a CTE program and are actively pursuing a career path within that field, earn higher pay than their non-CTE counterparts.[15]

Math Proficiency - Algebra l

Algebra I is a state requirement in California for high school graduation. Specifically, the California Department of Education states that students must complete two courses in mathematics, one of which must be Algebra I or its equivalent.[16] Inequities in math proficiency in early education may create a barrier for some students desirous of completing CTE pathways. This includes the traditional vocational pathways of building and construction, woodworking, etc., and others, such as video game design and culinary arts, where students use math to create digital games and prepare meals. Failing Algebra I impacts students in more ways than one: time spent retaking the class when they could be taking CTE courses, potentially limiting pathways due to missing essential math skills, and putting them at greater risk of not graduating from high school.[17] According to the San Mateo County Office of Education (SMCOE), offering an alternative A-G equivalent algebra course that connects math to real-world applications (for example, Business Math) can significantly improve passing rates.

Guidance toward the Trade Unions

As an alternative to college, career guidance in high schools often promotes traditional, union-sponsored vocational trade programs. In fiscal year 2022, there were approximately 80,000 apprenticeships in California registered with the Department of Labor. Young workers, aged 24 and under, constituted only 31% of these apprenticeships, with over twice as many

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[13] Sara Weissman, "Fewer 18-Year-Olds Enrolled in College This Fall," *Inside Higher Ed*, Dec. 3, 2024, https://www.insidehighered.com/news/admissions/traditional-age/2024/12/03/fewer-18-year-olds-enrolled-college-fall

[14] College, Career and Community Partnerships, San Mateo County Office of Education, accessed May 31, 2025, https://www.smcoe.org/for-educators/cte-college-and-career-readiness

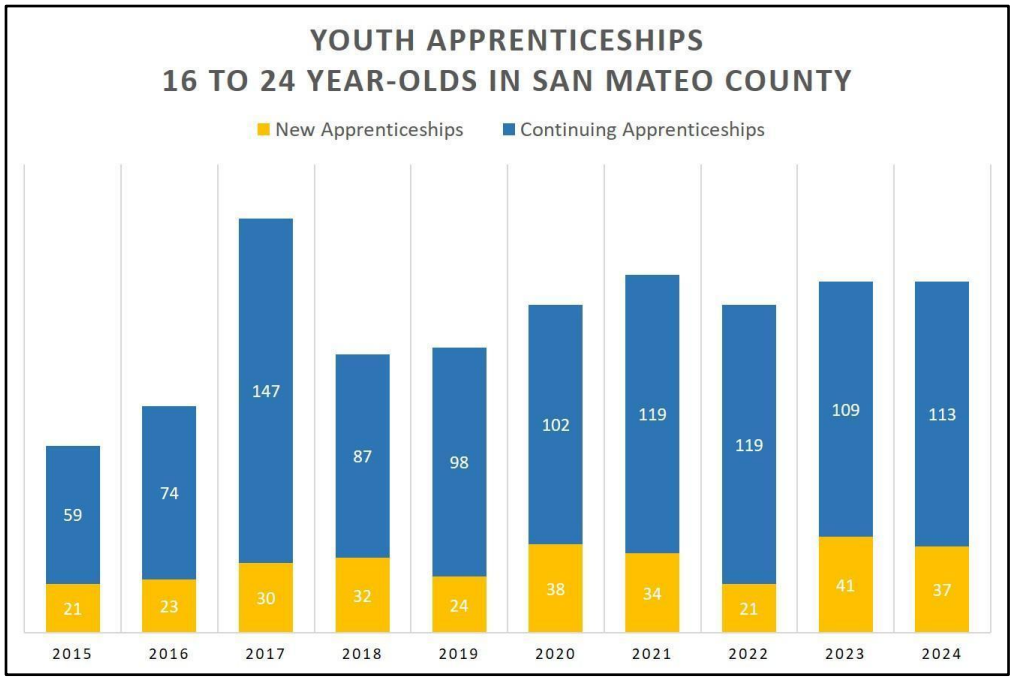
[15] Earnings for CTE Study, *TechEd Magazine*, https://www.techedmagazine.com/earnings-for-cte-study, May 10, 2023

[16] Mathematics Graduation Requirements - High School, Minimum graduation requirements for mathematics, California Department of Education, accessed April 29, 2025, https://www.cde.ca.gov/ci/gs/hs/hsgrmath.asp

[17] Bill Gates, "More students flunk this high school course than any other," *Gates Notes*, Dec 7, 2021, https://www.gatesnotes.com/helping-students-succeed-in-algebra

apprenticeships provided to workers aged 25–54.[18] And of those young workers lucky enough to secure an apprenticeship, 94% were male.[19] More than four in five (82%) of the apprenticeships were unionized.[20]

In San Mateo County, where thousands of high school students graduate annually, the numbers are troubling. Based on data entered or uploaded into the Registered Apprenticeship Partners Information Database System (RAPIDS) for 16 to 24 year-olds, of the 150 active apprenticeships in the County in 2024, only 37 were new apprenticeships, and 92% of the apprentices were male.[21]



"New Apprenticeships" represent apprentices who began their training in that fiscal year. "Continuing Apprenticeships" are those who are in active apprenticeships less new apprenticeships. Chart: Civil Grand Jury - Source: Apprenticeship USA

[18] "California's Future is Clocked In: The Experiences of Young Workers," UCLA Labor Center, November 2023, https://www.labor.ucla.edu/wp-content/uploads/2023/11/DownloadedNov7_Young-Workers-in-California.pdf

[19] Ibid.

[20] Ibid.

[21] Apprentices by State Dashboard, Apprenticeship USA, accessed May 6, 2025, https://www.apprenticeship.gov/data-and-statistics/apprentices-by-state-dashboard

While it is not surprising that young eligible workers are provided few opportunities in trade unions, there are other career options.

The unprecedented number of Baby Boomers retiring, declining interest from subsequent generations in the trades, and the perception of college as the essential path to success has created a skilled trade gap. Substantial job vacancies already exist in critical trades such as construction, carpentry, electricians, welding, plumbing, retail, health care, hospitality, and food service. As Baby Boomers continue to retire, three million skilled trades jobs openings are expected in the US by 2028.[22] Many members of Generation Z (those born between 1997 and 2012) who are disenfranchised by the high cost of college tuition and the burden of student loans see opportunity. This "Toolbelt Generation" is choosing to bypass higher education in favor of meaningful, purpose-driven work with job stability and financial security.[23]

Local businesses that were interviewed are starved for employees and are willing to hire and train graduates for entry-level positions, providing them with valuable skills, immediate income, and an opportunity to advance in a career path. All the hiring managers at the businesses interviewed for this report said they are actively looking for employees who are willing to work hard and are open to learning new skills; young age was not a deterrent.

High school career counselors should include in their discussions with students the viable options for post-graduation employment, and this should take place early in students' high school education.

Resources, Resources, Resources

CTE-certified teachers are the most difficult resource to obtain. Without these experienced professionals with specialized industry knowledge, districts are limited in the depth and breadth of CTE options they can offer students. Time and time again, school administrators and staff spoke about the challenges of luring industry veterans away from their lucrative jobs due to the low pay of teaching in comparison. These highly qualified individuals with years of industry experience are presented with entry-level salaries instead of pay commensurate with their experience. CTE instructors are required to have a high school diploma (at minimum), 3,000 hours of industry experience, and complete a CTE preparation program to receive a CTE-designated subject teaching credential.[24] In the course of this investigation, the Civil Grand Jury learned that Superintendents are not prevented by union contracts from negotiating salary schedules based on pay commensurate with industry work experience to alleviate CTE teacher shortages and attract the most qualified candidates.

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[22] Ezra Greenberg, Erik Schaefer, and Brooke Weddle, "Tradespeople wanted: The need for critical trade skills in the US," McKinsey & Company, April 9, 2024, https://www.mckinsey.com/capabilities/people-and-organizational-performance/our-insights/tradespeople-wanted-the-need-for-critical-trade-skills-in-the-us

[23] Te-Ping Chen, "How Gen Z Is Becoming the Toolbelt Generation," *WSJ.com*, April 1, 2024, https://www.wsj.com/lifestyle/careers/gen-z-trades-jobs-plumbing-welding-a76b5e43

[24] Designated Subjects Career Technical Education Teaching Credential, Commission on Teacher Credentialing, accessed May 27, 2025, https://www.ctc.ca.gov/credentials/leaflets/designated-subjects-(cl-888)

Pending Bills Impacting CTE

CTE is a hot topic locally and nationally. Many new bills impacting CTE were passed in recent years, others are making their way through the California Legislature, and many more have been or are expected to be introduced by lawmakers. These bills cover topics such as:

- Job protection for CTE teachers,
- Extending waiver periods to credential individuals in CTE who meet specific criteria,
- Notifying parents or guardians of 11th and 12th graders about local apprenticeship and pre-apprenticeship programs, and
- Limiting criminal background checks to those who supervise, mentor, or provide direct guidance or instruction to pupils (a significant cost savings for businesses hiring interns).

It would be beneficial to have one entity in the county monitor the legislation to share the information with local business partners and Superintendents, who in turn disseminate it to district CTE personnel, counselors, parents, etc. District personnel interviewed were not aware of current legislation. During discussions with the Civil Grand Jury, SMCOE indicated it already follows this activity, making it the logical entity to spearhead such an initiative. This, for example, could be done via a section on the SMCOE website.

Role of the San Mateo County Office of Education

SMCOE does not directly oversee or govern local school districts, but provides valuable support and services that are essential to school district operations. These include fiscal accountability and solvency, approval of district Local Control Accountability Plans (LCAPs), professional development, and serving the County's most vulnerable students (expelled, incarcerated, special needs, and early learners).

The 2022-2023 Civil Grand Jury concluded that SMCOE should take a more active role in facilitating relationships that will shape the future and direction of CTE in the County's high schools, going so far as to formally recommend:

> "By February 1, 2024, the SMCOE should prepare a plan, by which it supports and facilitates on an annual basis, initial contacts and meetings between school administrators and business leaders to explore potential partnerships, including financial support, curriculum development, internships, professional mentors, and on-site exposure to work environments."

When questioned about SMCOE's own responses to the 2023 report and the current status of the recommendation, SMCOE was uncertain if a plan was ever prepared.

Metrics for Measuring CTE Success

"One of the great mistakes is to judge policies and programs by their intentions rather than their results." - Milton Friedman

One of the most valuable pieces of information the district CTE coordinators seek to acquire is what students are doing post-graduation - are they working or in school, and does their career or college major relate to the CTE classes they took in high school? As of now, limited national

data suggests that most CTE completers, regardless of pathway, end up in a different major when they get to college.[25] Gathering this data, a requirement of grant funding, has proven challenging for every district in the County, with response percentages in the single digits to low twenties. Districts have tried multiple means of contacting former students with exit surveys, from emails to mailings, to testing more complex systems. However, once students graduate, they are no longer under the district's purview and have no onus to respond. Other avenues of reaching students need to be explored and creative strategies devised. One way would be to utilize the resources of alumni and booster groups that tend to have higher response rates. Another would be via social media outreach.

Along these same lines, little data exists on businesses' satisfaction with student CTE performance. To refine pathways, adapt curriculum for relevance and rigor, identify classroom instructional strategies, and improve outcomes, district CTE coordinators and teachers involved with intern and pre-apprentice placement should solicit feedback from these businesses. The Civil Grand Jury recognizes that currently only one high school offers a formal internship class, but as internships are added and the programs expand, the feedback loop will become increasingly important.

Businesses that hire graduates are in a position to provide vital assessments of attained industry knowledge and/or skills, ensuring that CTE pathways are closely aligned to labor market demand, feature experiential learning opportunities, and provide a seamless transition from education to occupation. The County and districts should foster these types of cross-sector relationships to facilitate recommendations and guidance on improving the curriculum to meet industry-specific needs.

FINDINGS

F1. Students do not have sufficient opportunity to begin a CTE pathway before 11th or 12th grade due to District graduation requirements beyond State standards and a focus on preparing students for college admissions based on the UC and CSU A-G course requirements.

F2. Pathway completion rates within the County are only 15% on average. Factors include a lack of pathways with depth, a mismatch of pathways to student interest, and barriers to entry into pathways, resulting in lost opportunities for students and funding for districts.

F3. The high school district stated it has challenges with hiring qualified individuals with industry experience for CTE positions due to lower pay in education. Superintendents have the ability to negotiate salary schedules and offer CTE candidates compensation based upon years of industry experience (and not years of teaching).

F4. The district is not fully aware of new legislation impacting CTE programs, such as notifying parents or guardians of 11th and 12th graders about local pre-apprenticeship and apprenticeship programs, the loosening of internship rules and regulations for businesses hosting students, etc.

[25]Zeyu Xu and Ben Backes, "*The case for specialized career and technical education*," Thomas B. Fordham Institute, Sept. 12, 2022, https://fordhaminstitute.org/national/commentary/case-specialized-career-and-technical-education

F5. The systems used by the district to follow up on graduating seniors have not been successful in gathering enough participation to provide useful data, with return rate percentages between single digits to low twenties.

RECOMMENDATIONS

R1. By March 31, 2026, SMCOE should analyze districts' master schedules for CTE pathway completer outcomes and recommend potential improvements.

R2. By January 1, 2026, each school district should ensure all pathways include a capstone course, add classes with dual enrollment credit, and those with certifications/credentials.

R3. By April 30, 2026, the district school board should determine if, and where, students' schedules can be opened up for more CTE and dual enrollment opportunities earlier in their high school careers by evaluating district graduation requirements versus state-mandated requirements.

R4. By August 1, 2026, the district should work with the union(s) to negotiate mutually agreeable salaries for CTE teachers based on pay commensurate with CTE experience, to incentivize talented and experienced candidates to apply.

R5. By October 31, 2025, SMCOE should share new legislation impacting CTE programs with business partners (via such means as Advisory Meetings, Steering Committees, etc.) and Superintendents who in turn disseminate it to their constituents (district CTE personnel, counselors, parents, etc.).

R6. By March 31, 2026, each school district should develop a more effective means or system for capturing post-graduate information, specifically if graduates are working or studying in the field of their completed pathway.

REQUEST FOR RESPONSES

Pursuant to Penal Code 933.05, the Civil Grand Jury requests responses from the following governing bodies:

Local Education Agency	Finding	Recommendation
San Mateo County Superintendent	F1, F2, F4	R1, R5
Cabrillo Unified School District	F1, F2, F3, F4, F5, F6	R2, R3, R4, R6
Jefferson Union High School District	F1, F2, F3, F4, F5, F6	R2, R3, R4, R6
La Honda-Pescadero Unified School District	F1, F2, F3, F4, F5, F6	R2, R3, R4, R6
San Mateo Union High School District	F1, F2, F3, F4, F5, F6	R2, R3, R4, R6
Sequoia Union High School District	F1, F2, F3, F4, F5, F6	R2, R3, R4, R6
South San Francisco Unified School District	F1, F2, F3, F4, F5, F6	R2, R3, R4, R6

The governing bodies indicated above should be aware that the comment or response of the governing body must be subject to the notice, agenda, and open meeting requirement of the Brown Act.

RESPONSE REQUIREMENTS

California Penal Code Section 933.05 provides as follows (emphasis added)

(a) For purposes of subdivision (b) of Section 933, as to each grand jury finding, the responding person or entity shall report one of the following:

(1) The respondent **agrees** with the finding.

(2) The respondent **disagrees** wholly or partially with the finding, in which case the response shall **specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor**.

(b) For purposes of subdivision (b) of Section 933, as to each grand jury recommendation, the responding person or entity shall report one of the following actions:

(1) The recommendation has been implemented, **with a summary regarding the implemented action.**

(2) The recommendation has not yet been implemented but will be implemented in the future, **with a timeframe for implementation.**

(3) The recommendation requires further analysis, **with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when**

applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.

(4) The recommendation will not be implemented because it is not warranted or is not reasonable, **with an explanation therefor.**

GLOSSARY

A-G Requirements
A uniform minimum set of courses required for admission as a freshman to the University of California (UC) and California State University (CSU) systems. Subjects include English, mathematics (including Algebra I), social studies/science, science, world language, visual and performing arts. A-G requirements often differ from high school graduation requirements.

Capstone Course
The final year project, seminar, thesis or dissertation course within a Career Technical Education program that serves as the culmination experience of that program.

Career Technical Education (CTE)
An educational approach that combines academic and technical skills to prepare students for careers in specific industries. Formerly known as vocational education, it now includes both traditional trades and high-tech fields.

Community Classroom
A community classroom is an instructional methodology which utilizes unpaid on-the-job training experiences at business, industry, and public agency sites to assist students in acquiring those competencies (skills, knowledge, and attitudes) necessary to acquire entry-level employment.

Completer (CTE Completer)
A student who finishes a full sequence of CTE pathway courses, including the capstone course, often meeting additional performance metrics for funding and state recognition.

Comprehensive High School
A comprehensive high school is designed to offer a wide range of academic programs and courses. Continuation high schools serve students who are at risk of not completing high school. For the purposes of this report, the focus is on comprehensive schools.

Credential (Industry-Recognized)
Typically, exam-based certification or official recognition of skill proficiency issued by third party industry organizations and often tied to employability. Examples include OSHA, Adobe Certified Associate, ASE, First Aid and CPR, and Safe Food Handling.

CTE Pathway
A program of study that involves a multiyear sequence of courses that integrates core academic, technical, and real world knowledge, and skills and experiences to prepare students for post-secondary education and careers.

Dual Enrollment
Dual enrollment courses earn students both high school and college credit while still attending high school. These courses are typically offered through community college partnerships.

Local Control Accountability Plan (LCAP)
A three-year plan required by the State of California in which school districts outline goals, actions, services and expenditures for improving student outcomes.

Pathway
See Career Technical Education Pathway.

Post-Secondary Education
Education beyond high school, including community college, trade school, or a four-year university.

Pre-apprenticeship
A program that prepares individuals to enter and succeed in registered apprenticeships by offering basic skills and introductory exposure to the trade.

Regional Occupational Centers and Programs (ROCPs)
State-funded, regional programs or centers allowing students from various schools or districts to attend career technical training programs regardless of the geographic location of their residence in a county or region. ROCPs were designed to prepare students and adults to enter the workforce, pursue advanced training, and upgrade existing skills. San Mateo County's last ROCP closed in 1989.

Work-Based Learning (WBL)
Experiences that connect classroom learning with real-world work environments, such as internships, job shadowing, or apprenticeships.

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Israel Castillo, M. Ed., Interim Assistant Superintendent of Educational Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Agreement Between CUSD and CLT for the 2025–26 School Year

BACKGROUND INFORMATION

As part of our goal to embed additional enrichment opportunities and have gardens on every campus, we are engaging in an expanded partnership with Coastside Land Trust (CLT). CLT is a local nonprofit organization that is dedicated to the preservation, protection, and enhancement of the open space environment, including the natural, scenic, recreational, cultural, historical, and agricultural resources of Half Moon Bay and the San Mateo County coast for present and future generations.

This includes the incorporation of Next Generation Science Standards (NGSS) and Common Core State Standards in high-impact programs for environmental literacy and nutrition education.

Using LCAP funding, we continue partnering with CLT to support us with the services described in the 2025-26 CLT MOU, which include the following supports:

- Junior Land Stewards Program (JLSP)
- Weekly curriculum with a focus on land stewardship and nature journaling for fourth-grade students, in line with NGSS Standards through the Junior Land Stewards Program.
- 4 walking/working field trips for each 4th grade class throughout the year.
- 3 in-person labs for each 4th-grade class: seed planting, soil texture, and flower dissection.
- Nature journaling workshop and orientation field trip for the HMBHS student volunteers
- Materials for field trips as well as materials and instruction for labs.
- Clear and consistent communication and coordination with principals, teachers, and high school students for field trips and labs.

FISCAL ANALYSIS

The cost for the school year 2025-26 contract has been updated to not exceed $30,000 annually which includes program manager salary, support staff salary, materials and administrative costs. This service will be paid using Local Control Accountability Program funding.

RECOMMENDATION

It is recommended that our CUSD Governing Board approve this contract and MOU governing partnership with the Coastside Land Trust (CLT) for implementation of services during the 2025-26 school year.

Prepared by: *Josefina Infanzon*

AGREEMENT FOR SERVICE BETWEEN
THE CABRILLO UNIFIED SCHOOL DISTRICT AND COASTSIDE LAND TRUST

This agreement is made as of this day of **August 20, 2025**, by and between the Cabrillo Unified School District ("CUSD") and the Coastside Land Trust ("CLT") to provide services.

WHEREAS: CLT is dedicated to the preservation, protection, and enhancement of the open space environment, including the natural, scenic, recreational, cultural historical, and agricultural resources of Half Moon Bay and the San Mateo County Coast for present and future generations; and

WHEREAS: CLT advances its mission, in part, through its Junior Land Stewards Program (JLSP). CLT began JLSP in 2015 with the goal of connecting the students of CUSD with their local open spaces, and guiding them in developing the environmental literacy skills and desire to become life-long stewards of open space. This program features three integrated components: **student fieldwork and stewardship in the local coastal prairie (*facilitated by the Half Moon Bay High School Science students);* weekly hands-on science lessons, journaling and labs; a culminating celebration in which student stewardship and learning is celebrated and shared with the public; and**

WHEREAS: To accomplish the JLSP goal, the program consists of multiple elements, including:

- Weekly curriculum with a focus on land stewardship and nature journaling for fourth-grade students, in line with NGSS Standards through the Junior Land Stewards Program.
- 4 walking/working field trips for each 4th grade class throughout the year.
- 3 in-person labs for each 4th-grade class: seed planting, soil texture, and flower dissection.
- Nature journaling workshop and orientation field trip for the HMBHS student volunteers
- Materials for field trips as well as materials and instruction for labs.
- Clear and consistent communication and coordination with principals, teachers and high school students for field trips and labs.

WHEREAS: CUSD recognizes that the JLSP goal and program components help advance CUSD goals and objectives and desires to help sustain ongoing and expanded JLSP programming with CUSD students and teachers.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. SERVICES in consideration of the payments hereinafter set forth, CLT shall perform services for CUSD in accordance with the terms, conditions, and specifications set forth herein:

   A. Scope of Services/CLT Deliverables:
   - CLT will provide JLSP as described above, including program development, planning, coordination, execution and materials.

- CLT will provide 3 nature journaling professional development workshops for CUSD 4th grade teachers. These workshops will help 4th-grade teachers become well-versed in delivering the JLSP nature journaling curriculum. It will give teachers tools to use within the JLSP curriculum as well as other subject areas. The workshops will be 1.5-2 hours in length and take place at one of the CUSD elementary schools or in one of our coastal open spaces. The fee includes time for two CLT workshop facilitators, coordination, planning, execution, and follow-up.
- CLT will provide a teacher stipend of $100 for each workshop attended.
- The 4/5th grade class at King's Mountain will participate in the Junior Land Stewards Program labs and field trips every other year to avoid students repeating these curriculum-specific activities. The 4/5th grade students will still receive instruction in nature journaling every year through their class teacher.

B. CUSD Deliverables

- CUSD agrees to reimburse CLT for all costs related to JLSP including program manager salary, support staff salary, materials, and administrative costs up to $30,000.
- CUSD funds will not be used to reimburse CLT for teacher stipends relating to JLSP workshops.
- CUSD agrees to coordinate a principal's meeting to kick off the program during the beginning of the 2025 school year.
- Site Principals will be responsible for supporting their teachers with the coordination of field trips
- Teachers will be responsible for the coordination of the field trip not limited to:
    - Securing enough parent chaperones for field trips.
    - Delivering the weekly JLSP curriculum to 4th-grade students.
    - Sending and collecting permission slips for the field trips.
    - Communicating with their site principal regarding field trip dates

2. TERM OF AGREEMENT: The term of this agreement is from August 20, 2025 - June 5th, 2026

3. COMPENSATION: CLT agrees to perform all the services of this agreement in Section 1A not to exceed $30,000, including materials.

4. PAYMENT: CLT shall submit an invoice detailing the services performed during the billing period at the end of each quarter. In the event that no services were completed during a quarter, no invoice submission is required. CLT is responsible to comply with all state and federal tax requirements.

5. EQUIPMENT AND MATERIALS: CLT shall provide all equipment, materials, and supplies necessary for the performance of the Agreement.

6. USE OF SUBCONTRACTORS: CLT shall not assign this Agreement or any portion thereof to a third party without the prior written consent of CUSD.

7. LICENSES AND PERMITS: It shall be the CLT's responsibility to obtain and keep in force any license, permit or approval required from any agency for work/services to be performed at his/her own expense, prior to commencement of said work/services or forfeit any right to compensation under this Agreement.

8. COMPLIANCE WITH STATE, FEDERAL, AND LOCAL LAWS, REGULATIONS, AND ORDINANCES: CLT and all subcontractors shall ensure compliance with all state, federal and local laws or rules applicable to performance of the work required under this agreement, and shall execute all necessary certifications of compliance therewith.

9. RELATIONSHIP OF THE PARTIES: CLT agrees and understands that the work/services performed under this Agreement are performed as an Independent Contractor and not as an employee of CUSD and that CLT acquires none of the rights, privileges, powers or advantages of CUSD employees.

INSURANCE: CLT shall take out and maintain during the term of this Agreement such bodily injury liability and property damage liability insurance as shall protect CLT and all of its employees/officers/agents while performing work covered by this Agreement from any and all claims for damages for bodily injury, including accidental death, as well as any and all claims for property damage which may arise from CLT's operations under this Agreement, whether such operations be by CLT, any subcontractor, anyone directly or indirectly employed by either of them, or by an agent of either of them. Such insurance shall be combined single limit bodily injury and property damage for each occurrence and shall not be less than the amount(s) specified below:

☒ Comprehensive General Liability... $2,000,000 (applies to all agreements)
_____ Motor Vehicle Liability Insurance.. $1,000,000 (to be checked if motor vehicle used in performing services)
_____ Professional Liability..... $1,000,000 (to be checked if Contractor is a licensed professional)

The CLT will provide proof of insurance and will identify CUSD as an additional insured.
WAIVER: No delay or omission by either party in exercising any right under this Agreement shall operate as a waiver of that or any other right or prevent a similar subsequent act from constituting a violation of the Agreement.

10. EQUAL EMPLOYMENT OPPORTUNITY: In connection with the performance of this Agreement, the CLT shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, physical handicap, or national origin.

11. HOLD HARMLESS: CLT agrees to indemnify and defend the District, its employees, and agents from any and all claims, damages, and liability in any way occasioned by or arising out of the performance of this agreement.

12. DISPUTE RESOLUTION: Should any dispute arise out of this Agreement, the Parties should meet in mediation and attempt to reach a resolution with the assistance of a mutually

acceptable mediator. The costs of the mediator, if any, shall be shared by the CLT and CUSD. If a mediated settlement is reached, neither party shall be the prevailing party for the purposes of this settlement. Neither party shall be permitted to file legal action without first meeting in mediation and maintaining a good faith attempt to reach a mediated resolution.

13. GOVERNING LAW: This Agreement, including any exhibits, shall for all purposes be deemed subject to the laws of the State of California, and in the event of a lawsuit concerning this Agreement shall be held in the County of San Mateo.

14. TERMINATION: CUSD may at any time terminate this Agreement upon written notice to CLT. CUSD shall compensate CLT for services satisfactorily provided through the date of termination. In addition, CUSD may terminate this agreement for cause should CLT fail to perform any part of this Agreement. In the event of termination for cause, CUSD may secure the required services from another contractor.

15. COMPLETENESS OF AGREEMENT: This Agreement constitutes the entire understanding of the parties and any changes shall be agreed to in writing.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their duly authorized officers:

Cabrillo Unified School District	Coastside Land Trust
_____	_____
Jennifer Marsh	Contractor Name:
Chief Business Official	Address:
	City/State:
	Zip:
Date: _____	Date: _____
_____	
Dr. Ramon Miramontes, Ed. D.	Date: _____

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Israel Castillo, M. Ed., Interim Assistant Superintendent of Educational Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Amendment to the HEAL Project Intensive Garden Program on Elementary Campuses and the TK–1st Grade HEAL Farm Fall Field Trips Agreements for the Remainder of 2024–27

BACKGROUND INFORMATION

As part of our goal to embed additional enrichment opportunities and have gardens on every campus, we are engaging in an expanded partnership with The HEAL Project. THP is a local nonprofit organization that educates and inspires students to make healthy choices for themselves and their world. THP offers health, environment, and agriculture lessons at school sites, in the classroom, and at the San Mateo County School Farm. This includes the incorporation of Next Generation Science Standards (NGSS) and Common Core State Standards in high-impact programs for environmental literacy and nutrition education.

In order to keep our educators on the coast side and attract and retain the best talent THP has been implementing a living wage promise that is increasing their cost of education CUSD has asked that THP educators get and maintain a 30-day emergency credential through the state:

- To deliver THP California standards-based curriculum to second and third-grade students for 26 weeks of the school year (3rd grade in Fall, 2nd Grade in Spring) during regular school hours for three school years: 2024–25, 2025–26, and 2026–27
- To supervise and maintain a dynamic learning environment that is fun, productive, manages behaviors, and ensures an optimal learning environment
- To ensure our agreement covers the direct expenses of both programs, THE is requesting an adjustment in contracted rates as follows:
    - Increase from $70,000 to $85,000 annually for the IGP contract
    - Increase from $12,000 to $14,000 annually for the TK–1st grade HEAL Farm Field Trips
    - For the 2026–27 school year there will be an increase of 5% annually respectively to accommodate inflation

FISCAL ANALYSIS

The cost for the 2025-26 and 2026–27 school years will continue to be paid using Local Control Accountability Program funding as follows:

Intensive Garden Program
Year 2. 2025-26 $85,000
Year 3. 2026-27 $85,000 + 5% inflation = $89,250

TK-1st grade HEAL Farm Fall Field trips
Fall 2025 $14,000
Fall 2026 $14,000 + 5% = $14,700

RECOMMENDATION

Approve amendment to the HEAL IGP and TK–1st grade HEAL Farm field trips for the remainder of the 2024-27 agreements.

Prepared by: *Josefina Infanzon*

CABRILLO UNIFIED SCHOOL DISTRICT

AMENDMENT

To The HEAL Project (THP) Intensive Garden Program (IGP) for Elementary Schools and TK-1st grade HEAL Farm Fall Field Trips Agreements for the 2024-27 school years

CUSD Request:

- That all of THP educators get and maintain a 30-day emergency credential through the state

HEAL Project Request:

- To keep our educators on the coastside, and attract and retain the best talent, we have been implementing a living wage promise that is increasing our cost of education
- To ensure our agreement covers the direct expenses of both programs, we would like to ask for an adjustment in contracted rates:
  - Increase from $70,000 to $85,000 annually for the IGP contract
  - Increase from $12,000 to $14,000 annually for Field Trips
- An update to our MOUs for a new 5% increase annually to accommodate for inflation

25-26 school year, IGP Program budget:

- Direct staff costs (only program expenditure, no overhead): $79,750
- Program supplies: $5,250
- Total direct expenses: $85,000

25-26 school year, Field Trip Program budget:

- Direct costs per field trip (no overhead): $1,300
- Slots held for CUSD: 10-11
- Total direct expenses: $13,000 - $14,300

In recognition of our long-term relationship, we continue to support overhead for these programs with extensive fundraising. Increasing the contract rates to cover direct expenditure with an annual increase for inflation will allow us to deliver programs sustainably, with talented and committed local staff who are emergency credentialed.

This Amendment then includes the following updates to each MOU respectively:

CABRILLO UNIFIED SCHOOL DISTRICT

AMENDMENT

To The HEAL Project (THP) Intensive Garden Program (IGP) for Elementary Schools and TK-1st grade HEAL Farm Fall Field Trips Agreements for the 2024-27 school years

Intensive Garden Program

Year 2. 2025-26 $85,000

Year 3. 2026-27 $85,000 + 5% inflation = $89,250

TK-1st grade HEAL Farm Fall Field trips

Fall 2025 $14,000

Fall 2026 $14,000 + 5% = $14,700

Jennifer Marsh Chief Business Officer CUSD	Brett Schilke The HEAL Project 498 Kelly Ave, Half Moon Bay, CA 94019
Date	Date

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Israel Castillo, M.Ed., Interim Assistant Superintendent of Educational Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Prop 28 Annual Report for 2024–25 School Year

BACKGROUND INFORMATION

Proposition 28, approved by California voters on November 8, 2022, established the Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. This initiative mandates ongoing funding to support arts and music education in public schools starting from the 2023–24 academic year. The goal is to enhance access to arts instruction, fostering creativity, critical thinking, and academic success. The measure requires dedicated funding for arts and music programs with accountability measures to ensure transparency and effectiveness. It received broad support for its potential to enrich educational experiences statewide. Chapter 5.1 of Part 6 of Division 1 of Title 1 of the Education Code (Section 8820 et seq.) explicitly mentions that school administrators, with collaboration from their school community, are the only ones who decide which program a school will offer. As Per Chapter 5.1 of Part 6 of Division 1 of Title I of the Education Code, "School administrators—in collaboration with teachers, families, and students—should together make the choice that best serves students in their local school community. In addition, local education agencies (LEAs) are unable to reallocate funds from one school site to another. The language in the statute specifies that funds must be allocated to each school site in the amount calculated by the California Department of Education. The statute does not provide for the reallocation of funds from one school site to another under any circumstances. California *Education Code* Sections 8820[c] and 8820[d].

Alignment with CUSD VAPA Plan: Aligned with our CUSD Visual and Performing Arts (VAPA) plan approved on May 12, 2022, which supports various artistic disciplines across our schools.

Annual Funding Report: The elementary schools served students across our district.

- Hatch elementary implemented by hiring a full time VAPA teacher providing direct instruction to all students
- El Granada and Farallone View schools developed a sharing model jointly funding a teaching position a 0.5 FTE that served both campuses while maximizing fiscal efficiency
- Kings Mountain partnered with Young Audiences to provide theater arts programming, addressing community-identified needs
- Cunha Intermediate School established zero period arts programming, directly addressing scheduling constrains that previously limited student access to electives
- Pilarcitos High School implemented project-based arts programming, including annual mural creation with professional artists and cultural field trips

Expenditure Allocation: The following funds were allocated to our sites for 2023–24 and 2024–25.

- Alvin S. Hatch Elementary: $155,891
- El Granada Elementary: $89,054
- Farallone View Elementary: $37,982
- Half Moon Bay High: $270,846

- Kings Mountain Elementary: $11,719
- Manuel F. Cunha Intermediate: $159,315
- Pilarcitos Alternative High (Continuation): $11,938

Other VAPA Services:

It is our priority to ensure that programs are vertically and horizontally aligned between school sites. However, due to the statute language provided, the district office is unable to design or approve an individual site program using Prop 28 funding. However, as stated in our Cabrillo Unified School District's (CUSD) Visual Arts and Performing Arts Master Plan, we have allocated categorical and grant funding that promotes vertical and horizontal articulation of VAPA programs.

FISCAL ANALYSIS

There is no financial impact on the General Fund. A total of $736,725 has been allocated for the 2023–24 and 2024–25 school years from Proposition 28 AMS.

RECOMMENDATION

Approve the expenditure reports as submitted.

Prepared by: Josefina Infanzon

Proposition 28: Arts and Music in Schools Funding Annual Report

Fiscal Year 2024-25

Name: Cabrillo Unified
CDS Code: 4168890-0000000
Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

PROGRAM IMPLEMENTATION BY GRADE LEVEL Elementary Programming (TK-5) Elementary investments in, serving students across four campuses. Hatch Elementary implemented the most comprehensive program, hiring a full-time, credentialed VAPA teacher who provides direct instruction in the visual arts to all Hatch students. El Granada and Farallone View Elementary Schools developed an innovative resource-sharing model, jointly funding a music teacher position (0.5 FTE total) that serves both campuses effectively while maximizing fiscal efficiency. Kings Mountain Elementary partnered with Young Audiences to provide theater arts programming, addressing community-identified needs for performance-based learning experiences in the district''s rural region. Cunha Middle School allocated $83,118 to establish Zero Period arts programming, directly addressing scheduling constraints that previously limited student access to electives. The voluntary before-school program includes Beginning and Advanced Band, Visual Arts and Media Arts, and Performance Arts instruction, serving 210 students. Staffing investments of $66,495 support three 0.6 FTE positions, while equipment and materials purchases of $15,792 provide computers, cameras, musical instruments, art supplies, and theater resources essential for comprehensive instruction. Pilarcitos High School, serving alternative education students, implemented project-based arts programming, including annual mural creation with professional artists, guitar instruction, and experiential learning through museum and cultural venue field trips. This approach supports social-emotional development and academic re-engagement among at-risk student population.

2. Number of full-time equivalent teachers (certificated).	1.6
3. Number of full-time equivalent personnel (classified).	0.5
4. Number of full-time equivalent teaching aides.	0.0
5. Number of students served.	1,200
6. Number of school sites providing arts education.	6
Date of Approval by Governing Board/Body	9/4/2025 8:20:32 AM

Annual Report Data URL

https://www.cabrillo.k12.ca.us/our_departments/curriculum_instruction/grants

Submission Date 9/4/2025 9:01:05 AM

Proposition 28: Arts and Music in Schools Funding Annual Certification Requirements

Name: Cabrillo Unified
CDS Code: 4168890-0000000
Allocation Year: 2024-25

As a condition of receipt of funds pursuant to Chapter 5.1 of Part 6 of Division 1 of Title 1 of the Education Code (EC) (Section 8820 et seq.), subdivision (g) of EC Section 8820 requires a local educational agency to annually certify to the following:

(1) Certify that all Arts and Music in Schools funds received in the current fiscal year will be used to provide arts education programs, and that Arts and Music in Schools funds expended in the prior fiscal year were, in fact, used for those purposes, except as provided in paragraph (3). For local educational agencies with an enrollment of 500 or more pupils, the certification shall also ensure that at least 80 percent of funds to be expended will be used to employ certificated or classified employees to provide arts education program instruction and that the remaining funds will be used for training, supplies and materials, and arts educational partnership programs unless waived pursuant to subdivision (h) of EC Section 8820.

(2) Certify that such funds received in the current fiscal year will be used to supplement funding for arts education programs and that funds expended in the prior fiscal year were, in fact, used to supplement arts education programs.

(3) Certify that no more than 1 percent of funds received in the current fiscal year will be used for a local educational agency's administrative expenses to implement this chapter and that funds received in the prior fiscal year were, in fact, used within that limit.

☑ **By checking this box, the submitting local educational agency certifies to meeting the requirements of EC Section 8820(g)(1) through (3), as outlined above.**

Submission Date 9/3/2025 2:37:09 PM

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: James Barnes, M.Ed., Interim Director of Educational Support Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Independent Contractor Agreement for Speech and Language Pathologist Services with New Direction Solutions, LLC dba ProCare Therapy

BACKGROUND INFORMATION

Recruiting Speech and Language Pathologists (SLPs) to work for Cabrillo Unified School District (CUSD) has proven challenging due to several factors, including the costs and travel required for in-person services. To address this need, we have partnered with New Directions Solutions, LLC, to provide essential Speech and Language services to our students.

Through this Contract, we will be contracting one part-time in-person SLP and one part-time virtual SLP to support our students. The decision to contract a virtual SLP reflects the significant difficulties in securing enough in-person providers willing to travel at the required cost, it also reflects our urgency to get these services provided as the school year has already begun.

REPORT/PROPOSAL

The Cabrillo Unified School District seeks to enter into this Agreement with New Direction Solutions, LLC to provide in person and virtual speech and language services for the 2025-26 school year. This agreement will ensure that we provided speech and language services for students whose IEPs require speech and language therapy.

FISCAL ANALYSIS

No impact on the General Fund. These costs are allocated to budget resource code 6500. The total payment for services under this agreement shall not exceed One Hundred Eighty Thousand Dollars ($180,000.00).

RECOMMENDATION

It is recommended that the Cabrillo Unified School District Governing Board approve this Agreement with New Directions Solutions, LLC to provide two SLPs, to provide student services for the 2025-26 academic school year.

Prepared by: *Vanessa Jeronimo*

Cabrillo Unified School District
Agreement with Independent Contractor

Contractor Name and Contact Information ("Contractor"):

Name of Company: New Direction Solutions, LLC dba Procare Therapy
Name of Primary Contact Person:
Address: 5550 Peachtree Parkway, Suite 300, Peachtree Corners GA 30092
Telephone Number:
Email address: ContractNotices@ProCareTherapy.com

Upon completion of work or agreed-upon work periods, mail invoice with above Agreement Number to:

Cabrillo Unified School District
498 Kelly Avenue
Half Moon Bay, CA 94019

It is agreed between Cabrillo Unified School District ("CUSD"), and Contractor as follows:

1. **Services to be Performed by Contractor.** In consideration of the payments hereinafter set forth, Contractor shall perform services for CUSD in accordance with the terms, conditions, and specifications set forth herein and in Exhibit A, attached hereto.

2. **Contract Term.** The term of this Agreement shall be from 9/3/2025, to 6/5/2026, unless terminated earlier pursuant to Section 10.

3. **Payments.** In consideration of the services rendered in accordance with all terms, conditions, and specifications set forth herein and any Exhibit(s) or attachment(s) attached hereto, CUSD shall make payment to Contractor in the manner specified herein and in Exhibit A. In the event that CUSD makes any advance payments, Contractor agrees to refund any amounts in excess of the amount owed by CUSD at the time of contract termination. CUSD reserves the right to withhold payment if CUSD determines that the quantity or quality of the work performed is unacceptable. In no event shall total payment for services under this Agreement exceed one hundred eighty thousand dollars ($180,000.00).

4. **Relationship of the Parties.** Contractor agrees and understands that the work/services performed under this Agreement are performed as an Independent Contractor and not as an employee of CUSD and that neither Contractor nor its employees/agents acquires any of the rights, privileges, powers, or advantages of CUSD employees.

5. **Insurance Requirements.** Contractor shall procure and maintain for the duration of this contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, its agents, representatives, employees or subcontractors.

   A. **Minimum Scope and Limit of Insurance**. CUSD acknowledges umbrella coverage sits above coverages outlined in subsection i-iv and, therefore, will meet or exceed the minimum coverage outlined below. Coverage shall be at least as broad as:

      i. **Commercial General Liability (CGL)**: Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **$5,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

      ii. **Automobile Liability**: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with a limit no less than **$3,000,000** per accident for bodily injury and property damage.

      iii. **Workers' Compensation**: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **$3,000,000** per accident for bodily injury or disease.

      iv. **Professional Liability (Errors and Omissions)**: Insurance appropriate to the Contractor's profession, with limit no less than **$2,000,000** per occurrence or claim, **$5,000,000** aggregate.

   B. **Other Insurance Provisions**

i. **Additional Insured Status** - CUSD, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

ii. **Primary Coverage** - For any claims related to this contract, the Contractor's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 as respects CUSD, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by CUSD, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

iii. **Sexual Abuse and Molestation Insurance** - In any Scope of Work where direct or incidental contact with students in or out of the classroom setting is likely to take place, Contractor must provide coverage for sexual abuse and molestation which covers bodily injury, emotional distress or mental anguish related to any claim, cause of action or liability associated with child molestation or sexual abuse, with limits no less than $3,000,000 per wrongful act and $6,000,000 aggregate. This coverage may be provided as an endorsement to the Excess Medical Professional Liability policy and is claims made basis.. Coverage for such claims must not be subject to any exclusion, restriction, or sub-limit. CUSD, its board of trustees, employees, agents, and volunteers must be named as additional insureds with respect to sexual abuse and molestation claims. The coverage must contain a severability of interests/cross liability clause or language stating that Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

iv. **Notice of Cancellation** - Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to CUSD.

v. **Waiver of Subrogation** - Contractor hereby grants to CUSD a waiver of any right to subrogation which any insurer of said Contractor may acquire against CUSD by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not CUSD has received a waiver of subrogation endorsement from the insurer. Waiver of subrogation shall not apply to work-related injuries caused by CUSD negligence including acts of student violence.

vi. **Self-Insured Retentions** - Self-insured retentions must be declared to and approved by CUSD. CUSD may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or CUSD.

vii. **Acceptability of Insurers** - Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to CUSD.

viii. **Claims Made Policies** - If any of the required policies provide claims-made coverage:

a. The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.
b. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
c. If coverage is canceled or nonrenewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

ix. **Verification of Coverage** - Contractor shall furnish CUSD with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to CUSD before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. CUSD reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

x. **Special Risks or Circumstances** - CUSD reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

6. **Indemnification.** Each Party ("Indemnifying Party") shall indemnify and hold harmless the other Party ("Indemnified Party"), its officers, agents, and employees from all thirty-party claims, suits or actions of every name, kind, or description brought for or on account of injuries to or death of any person or damage to property resulting from the acts or omissions of the Indemnifying Party, its officers, agents, employees and/or servants in connection with this Agreement. The duty to indemnify and hold harmless, as set forth herein, shall include the duty to defend as set forth in Section 2778 of the California Civil Code; provided, however, that nothing herein shall be construed to require either Party to the other against any responsibility or liability in contravention of Section 2782 of the Civil Code.

   This mutual indemnification and hold harmless obligation further includes, but is not limited to, the Indemnifying Party's agreement at its sole expense to indemnify, and defend, and hold harmless the Indemnifying Party from and against any claim to the extent that it is based on a claim that any services furnished hereunder infringed a patent, copyright, trademark, service mark, trade secret, or other legally protected intellectual property rights. The Indemnifying Party shall pay all costs, fees (including reasonable attorneys' fees) and other damages which may be incurred by the Indemnified Party for any such claim or action or settlement thereof.

7. **Confidentiality.** All data produced or compiled by Contractor shall be considered confidential unless it can be obtained as public record and shall not be shared with a third party without the prior written consent of CUSD. All financial, statistical, personal, technical, and other data and information relating to CUSD's operations which is made available to Contractor in order to carry out this Agreement shall be presumed to be confidential. Contractor shall protect said data and information from unauthorized use and disclosure by the observance of the same or more effective procedures as CUSD requires of its own personnel. Contractor shall not, however, be required by this Section to keep confidential any data or information which is or becomes publicly available, is already rightfully in Contractor's possession, is independently developed by Contractor outside the scope of the Agreement, or is rightfully obtained from third parties. The requirements of this Section shall survive termination of this Agreement.

8. **Live Screen Criminal Background Check Requirements:** Contractor, at its sole cost and expense, and as necessary to satisfy the requirements of Education Code section 45125.1 and 45125.2 or CUSD policy, will ensure that all required criminal background checks are timely conducted. If required by Education Code section 45125.1, Contractor must provide for the completion of a Fingerprint Certification form, in CUSD's required format, prior to any of the Contractor's employees, or those of any other subcontractors, who are anticipated to come into contact with CUSD's students. Contractor further acknowledges that other fingerprinting requirements may apply, as set forth in Education Code section 45125 et seq., and that Contractor will comply with any such requirements. Contractor further acknowledges and agrees that no Contractor or subcontractor employees, agents or representatives shall come into contact with students if they have been convicted of a violent felony listed in Penal Code section 667.5(c) or a serious felony listed in Penal Code section 1192.7(c). Notwithstanding anything to the contrary herein, if Contractor is an individual operating as a sole proprietor, if required by Education Code section 45125.1(k), it shall be the responsibility of CUSD to prepare and submit that individual's fingerprints to the Department of Justice.

9. **Non-Assignability.** Neither Party shall not assign this Agreement or any portion thereof to a third party without the prior written consent of the other Party, and any attempted assignment without such prior written consent in violation of this Section shall automatically provide the option to terminate this Agreement without notice.

10. **Termination of Agreement.** Either Party may, at anytime after execution of this Agreement, terminate this Agreement, in whole or in part, for the convenience of the other Party by giving written notice specifying the effective date and scope of such termination. Termination shall be effective on a date not less than thirty (30) days from said notice. In the event of termination by CUSD, all finished or unfinished documents, data, studies, maps, photographs, reports, and materials prepared by Contractor under this Agreement shall become the property of CUSD and shall be promptly delivered to CUSD. In the event of termination, Contractor shall be paid for all work satisfactorily performed through the date of termination except where the contracting department determines the quality or quantity of the work performed is unacceptable. Such payment shall be that portion of the full payment which is determined by comparing the work/services completed to the work/services required by the Agreement. CUSD may immediately terminate this Agreement based upon unavailability of Federal, State, or local funds by providing written notice to Contractor as soon as is reasonably possible after CUSD learns of said unavailability of funding.

11. **Payment of Permits/Licenses.** Contractor bears responsibility to obtain any license, permit, or approval required from any agency for work/services to be performed under this Agreement at Contractor's own expense prior to commencement of said work/services. Failure to do so will result in forfeit of any right to compensation under this Agreement.

12. **Retention of Records.** Contractor shall maintain all records related to this Agreement for no fewer than three years after CUSD makes final payment or after termination of this Agreement and all other pending matters are closed. All records shall be subject to the examination and/or audit by agents of CUSD, the State of California, other regulatory agencies, and/or Federal grantor agencies.

13. **Compliance with State, Federal, and Local Laws, Regulations, and Ordinances.** Contractor and all subcontractors shall ensure compliance with all state, federal, and local laws, regulations, or rules applicable to performance of the work required under this Agreement and shall execute all necessary certifications of compliance therewith.

14. **Merger Clause.** This Agreement, including all exhibits/attachments attached hereto, which are incorporated herein by this reference, constitutes the sole agreement of the parties hereto and correctly states the rights, duties, and obligations of each party as of this document's date. Any prior agreement, promises, negotiations, or representations between the parties not expressly stated in this document are not binding. All subsequent modifications shall be in writing and signed by the Superintendent or his/her designee. In the event that any term, condition, provision, requirement or specification set forth in the body of this Agreement conflicts with or is inconsistent with any term, condition, provision, requirement or specification in any exhibit and/or attachment to this Agreement, the provisions of the body of this Agreement shall prevail.

15. **Governing Law.** This Agreement, including any exhibits, and any disputes arising out of this Agreement shall for all purposes be deemed subject to the laws of the State of California without regard to its choice of law rules, and any lawsuit concerning or arising out of this Agreement shall be venued in the County of San Mateo or in the United States District Court for the Northern District of California.

16. **Cal/OSHA Workplace Violence Prevention Plan.** Contractor shall have in effect during the entire term of this Agreement a Workplace Violence Prevention Plan (WVPP) as part of its Injury and Illness Prevention Plan (IIPP), as required by Section 6401.9 of the California Labor Code. In signing this Agreement, Contractor certifies (a) that it is aware of the provisions of Section 6401.9 of the California Labor Code, which require every employer to adopt, maintain and train all employees on the WVPP in accordance with the provisions of the Labor Code, and (b) that it will comply with such provisions before commencing the performance of work under this Agreement.

THIS CONTRACT IS NOT VALID UNTIL SIGNED BY ALL PARTIES.

New Direction Solutions, LLC dba ProCare Therapy

For Contractor:

[redacted]

John Cable
Division Director
September 03, 2025 17:05 UTC
IP: 38.142.99.19

[INSERT NAME AND TITLE] Date

For CUSD:

Dr. Miramontes **Date**

Exhibit A

Agreement between Cabrillo Unified School District and NEW DIRECTION SOLUTIONS LLC dba PROCARE THERAPY

1. Description of Services to be Performed by Contractor

In consideration of the payments set forth in Section 2, **Amount and Method of Payment**, Contractor shall provide the following:

- Invoices with dates and times of services delivered.

2. Amount and Method of Payment

In consideration of the services provided by Contractor pursuant to Section 1, **Description of Services to be Performed by Contractor**, and subject to the terms of the Agreement, CUSD shall pay Contractor based on the following schedule and terms:

1. **Term and frequency of payment.**

   a. *Contractor shall invoice CUSD weekly based on the following rate:* _____.

2. **Invoice due dates.**

   Invoices are due to CUSD by the 15th of each month for the previous month's service. Due to CUSD's yearend process, invoices for June services are due by July 7; or Invoice is due no later than 10 days after completion of deliverable as shown in Section 1.

3. **Backup documentation.**

   Contractor will submit date and times or services delivered with the invoice. Contractor will also send reports and protocols of any assessments upon completion. Payment is dependent on submission of supporting documentation. Payment may be delayed if supporting documentation is not received. CUSD is responsible for orienting Contractor's assigned staff to CUSD''s policies and procedures regarding the submission of any paperwork required for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or CUSD specific program plans. Should Contractor's assigned staff fail to submit paperwork as required by CUSD's policies and procedures, CUSD will notify Contractor in writing within three (3) business days of CUSD's knowledge of the alleged failure. Failure to timely notify Contractor or notify Contractor before an assignment ends negates any CUSD claim to withhold payment due to untimely work and/or paperwork non compliance.

4. **Submission of invoices.**

   Contractor will submit invoices electronically to Vanessa Jeronimo, jeronimov@cabrillo.k12.ca.us.

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: James Barnes, M.Ed., Interim Director of Educational Support Services
CATEGORY: Consent/Action
ITEM TITLE: Approval of Independent Contractor Agreement for Transportation Services with Serra Yellow Cab for the 2025–26 School Year

BACKGROUND INFORMATION

Cabrillo Unified School District (CUSD) remains steadfast in its commitment to providing a Free Appropriate Public Education (FAPE) for all students with disabilities, consistent with the Individuals with Disabilities Education Act (IDEA). Local education agencies (LEAs) are mandated to provide transportation to special education students who require it under their individualized education plan (IEP) as a related service under the federal IDEA. This service must be provided if it is determined to be necessary in order to meet the criteria for FAPE.

IEP teams, in coordination with Special Education Local Plan Areas (SELPAs) must develop plans for each special education student within their jurisdiction. For some students, their offer of FAPE includes placement in school settings outside the school district boundaries. In such cases, CUSD arranges for transportation to and from placements including to certified Nonpublic Schools (NPS) to ensure each student receives the supports necessary for educational success. The use of this service provider aligns with students' IEPs and uphold CUSD's legal and ethical obligations under IDEA.

REPORT/PROPOSAL

The Cabrillo Unified School District seeks approval to enter into an agreement with Serra Yellow Cab to provide student transportation services during the 2025–26 school year. This agreement will ensure compliance with our agreements and offers of FAPE to provide services for students whose IEP require transportation.

The contractor will provide specialized (including wheelchair) transportation for students with IEPs to out-of-district non-public or other agreed institutions, from home to institution site and returning as determined by agreements and/or offers of FAPE.

FISCAL ANALYSIS

The total cost of the agreement shall not exceed $107,600.00, for the transportation of two wheelchair students. Funding will come from the Special Education budget.

RECOMMENDATION

It is recommended that the Board of Trustees approve the Independent Contractor Agreement with Serra Yellow Cab to provide special education transportation services for the 2025–26 school year.

Prepared by: Vanessa Jeronimo

Cabrillo Unified School District
Agreement with Independent Contractor

Contractor Name and Contact Information ("Contractor"): Serra Yellow Cab

Name of Company: Serra Yellow Cab
Name of Primary Contact Person:
Address: 195 87th Street, Suite D, Daly City, CA 94015
Telephone Number:
Email address:

Upon completion of work or agreed-upon work periods, mail invoice with above Agreement Number to:

Cabrillo Unified School District
498 Kelly Avenue
Half Moon Bay, CA 94019

It is agreed between Cabrillo Unified School District ("CUSD"), and Contractor as follows:

1. **Services to be Performed by Contractor.** In consideration of the payments hereinafter set forth, Contractor shall perform services for CUSD in accordance with the terms, conditions, and specifications set forth herein and in Exhibit A, attached hereto.

2. **Contract Term.** The term of this Agreement shall be from 9/1/2025, to 6/30/2026, unless terminated earlier pursuant to Section 10.

3. **Payments.** In consideration of the services rendered in accordance with all terms, conditions, and specifications set forth herein and any Exhibit(s) or attachment(s) attached hereto, CUSD shall make payment to Contractor in the manner specified herein and in Exhibit A. In the event that CUSD makes any advance payments, Contractor agrees to refund any amounts in excess of the amount owed by CUSD at the time of contract termination. CUSD reserves the right to withhold payment if CUSD determines that the quantity or quality of the work performed is unacceptable. In no event shall total payment for services under this Agreement exceed one hundred seven thousand six hundred dollars ($107,600.00).

4. **Relationship of the Parties.** Contractor agrees and understands that the work/services performed under this Agreement are performed as an Independent Contractor and not as an employee of CUSD and that neither Contractor nor its employees/agents acquires any of the rights, privileges, powers, or advantages of CUSD employees.

5. **Insurance Requirements.** Contractor shall procure and maintain for the duration of this contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Contractor, its agents, representatives, employees or subcontractors.

   A. **Minimum Scope and Limit of Insurance**. Coverage shall be at least as broad as:

      i. **Commercial General Liability (CGL)**: Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **$3,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

      ii. **Automobile Liability**: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with a limit no less than **$1,000,000** per accident for bodily injury and property damage.

      iii. **Occupational Accident Insurance**: as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **$1,000,000** per accident for bodily injury or disease.

   B. **Other Insurance Provisions**

      i. **Additional Insured Status** - CUSD, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of

the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

ii. **Primary Coverage** - For any claims related to this contract, the Contractor's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 as respects CUSD, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by CUSD, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

iii. **Sexual Abuse and Molestation Insurance** - In any Scope of Work where direct or incidental contact with students in or out of the classroom setting is likely to take place, Contractor must provide coverage for sexual abuse and molestation which covers bodily injury, emotional distress or mental anguish related to any claim, cause of action or liability associated with child molestation or sexual abuse, with limits no less than $3,000,000 per wrongful act and $6,000,000 aggregate. This coverage may be provided as an endorsement to the Commercial General Liability policy or under a separate policy and must be written on an "occurrence" and not on a claims made or claims made and reported basis. Coverage for such claims must not be subject to any exclusion, restriction, or sub-limit. CUSD, its board of trustees, employees, agents, and volunteers must be named as additional insureds with respect to sexual abuse and molestation claims. The coverage must contain a severability of interests/cross liability clause or language stating that Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

iv. **Notice of Cancellation** - Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to CUSD.

v. **Waiver of Subrogation** - Contractor hereby grants to CUSD a waiver of any right to subrogation which any insurer of said Contractor may acquire against CUSD by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not CUSD has received a waiver of subrogation endorsement from the insurer.

vi. **Self-Insured Retentions** - Selfinsured retentions must be declared to and approved by CUSD. CUSD may require the Contractor to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or CUSD.

vii. **Acceptability of Insurers** - Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to CUSD.

viii. **Claims Made Policies** - If any of the required policies provide claims-made coverage:

a. The Retroactive Date must be shown, and must be before the date of the contract or the beginning of contract work.
b. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
c. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.

ix. **Verification of Coverage** - Contractor shall furnish CUSD with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to CUSD before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. CUSD reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

x. **Special Risks or Circumstances** - CUSD reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

6. **Indemnification.** Contractor shall indemnify and hold harmless CUSD, its officers, agents, and employees from all claims, suits or actions of every name, kind, or description brought for or on account of injuries to or death of any person or damage to property resulting from performance of any work required under this Agreement by Contractor, its officers, agents, employees and/or servants. The duty of Contractor to indemnify and hold harmless, as set forth herein, shall include the duty to defend as set forth in Section 2778 of the California Civil Code; provided, however, that nothing herein shall be construed to require Contractor to indemnify CUSD, its officers, agents, and employees against any responsibility or liability in contravention of Section 2782 of the Civil Code.

   The indemnification and hold harmless set forth above includes, but is not limited to, Contractor's agreement at its sole expense to indemnify CUSD, its officers, agents and employees from and defend or settle any claim or action brought against CUSD to the extent that it is based on a claim that any services furnished hereunder infringed a patent, copyright, trademark, service mark, trade secret, or other legally protected intellectual property rights. Contractor shall pay all costs, fees (including attorneys' fees) and other damages which may be incurred by CUSD, its officers, agents and employees for any such claim or action or settlement thereof.

7. **Confidentiality.** All data produced or compiled by Contractor shall be considered confidential unless it can be obtained as public record and shall not be shared with a third party without the prior written consent of CUSD. All financial, statistical, personal, technical, and other data and information relating to CUSD's operations which is made available to Contractor in order to carry out this Agreement shall be presumed to be confidential. Contractor shall protect said data and information from unauthorized use and disclosure by the observance of the same or more effective procedures as CUSD requires of its own personnel. Contractor shall not, however, be required by this Section to keep confidential any data or information which is or becomes publicly available, is already rightfully in Contractor's possession, is independently developed by Contractor outside the scope of the Agreement, or is rightfully obtained from third parties. The requirements of this Section shall survive termination of this Agreement.

8. **Live Screen Criminal Background Check Requirements:** Contractor, at its sole cost and expense, and as necessary to satisfy the requirements of Education Code section 45125.1 and 45125.2 or CUSD policy, will ensure that all required criminal background checks are timely conducted. If required by Education Code section 45125.1, Contractor must provide for the completion of a Fingerprint Certification form, in CUSD's required format, prior to any of the Contractor's employees, or those of any other subcontractors, who are anticipated to come into contact with CUSD's students. Contractor further acknowledges that other fingerprinting requirements may apply, as set forth in Education Code section 45125 et seq., and that Contractor will comply with any such requirements. Contractor further acknowledges and agrees that no Contractor or subcontractor employees, agents or representatives shall come into contact with students if they have been convicted of a violent felony listed in Penal Code section 667.5(c) or a serious felony listed in Penal Code section 1192.7(c). Notwithstanding anything to the contrary herein, if Contractor is an individual operating as a sole proprietor, if required by Education Code section 45125.1(k), it shall be the responsibility of CUSD to prepare and submit that individual's fingerprints to the Department of Justice.

9. **Non-Assignability.** Contractor shall not assign this Agreement or any portion thereof to a third party without the prior written consent of CUSD, and any attempted assignment without such prior written consent in violation of this Section shall automatically give CUSD the option to terminate this Agreement without notice.

10. **Termination of Agreement.** CUSD may, at any time after execution of this Agreement, terminate this Agreement, in whole or in part, for the convenience of CUSD by giving written notice specifying the effective date and scope of such termination. Termination shall be effective on a date not less than thirty (30) days from said notice. In the event of termination, all finished or unfinished documents, data, studies, maps, photographs, reports, and materials prepared by Contractor under this Agreement shall become the property of CUSD and shall be promptly delivered to CUSD. In the event of termination, Contractor shall be paid for all work satisfactorily performed through the date of termination except where the contracting department determines the quality or quantity of the work performed is unacceptable. Such payment shall be that portion of the full payment which is determined by comparing the work/services completed to the work/services required by the Agreement. CUSD may immediately terminate this Agreement based upon unavailability of Federal, State, or local funds by providing written notice to Contractor as soon as is reasonably possible after CUSD learns of said unavailability of funding.

11. **Payment of Permits/Licenses.** Contractor bears responsibility to obtain any license, permit, or approval required from any agency for work/services to be performed under this Agreement at Contractor's own expense prior to commencement of said work/services. Failure to do so will result in forfeit of any right to compensation under this Agreement.

12. **Retention of Records.** Contractor shall maintain all records related to this Agreement for no fewer than three years after CUSD makes final payment or after termination of this Agreement and all other pending matters are closed. All records shall be subject to the examination and/or audit by agents of CUSD, the State of California, other regulatory agencies, and/or Federal grantor agencies.

13. **Compliance with State, Federal, and Local Laws, Regulations, and Ordinances.** Contractor and all subcontractors shall ensure compliance with all state, federal, and local laws, regulations, or rules applicable to performance of the work required under this Agreement and shall execute all necessary certifications of compliance therewith.

14. **Merger Clause.** This Agreement, including all exhibits/attachments attached hereto, which are incorporated herein by this reference, constitutes the sole agreement of the parties hereto and correctly states the rights, duties, and obligations of each party as of this document's date. Any prior agreement, promises, negotiations, or representations between the parties not expressly stated in this document are not binding. All subsequent modifications shall be in writing and signed by the Superintendent or his/her designee. In the event that any term, condition, provision, requirement or specification set forth in the body of this Agreement conflicts with or is inconsistent with any term, condition, provision, requirement or specification in any exhibit and/or attachment to this Agreement, the provisions of the body of this Agreement shall prevail.

15. **Governing Law.** This Agreement, including any exhibits, and any disputes arising out of this Agreement shall for all purposes be deemed subject to the laws of the State of California without regard to its choice of law rules, and any lawsuit concerning or arising out of this Agreement shall be venued in the County of San Mateo or in the United States District Court for the Northern District of California.

16. **Cal/OSHA Workplace Violence Prevention Plan.** Contractor shall have in effect during the entire term of this Agreement a Workplace Violence Prevention Plan (WVPP) as part of its Injury and Illness Prevention Plan (IIPP), as required by Section 6401.9 of the California Labor Code. In signing this Agreement, Contractor certifies (a) that it is aware of the provisions of Section 6401.9 of the California Labor Code, which require every employer to adopt, maintain and train all employees on the WVPP in accordance with the provisions of the Labor Code, and (b) that it will comply with such provisions before commencing the performance of work under this Agreement.

THIS CONTRACT IS NOT VALID UNTIL SIGNED BY ALL PARTIES.

[redacted] _____ [redacted]

Jamal Algahmi – Operation Manager

For CUSD:

_____ _____

Dr. Miramontes **Date**

Exhibit A

Agreement between Cabrillo Unified School District and Serra Yellow Cab

1. Description of Services to be Performed by Contractor

In consideration of the payments set forth in Section 2, **Amount and Method of Payment,** Contractor shall provide the following:

- Invoice with dates or services.

2. Amount and Method of Payment

In consideration of the services provided by Contractor pursuant to Section 1, **Description of Services to be Performed by Contractor,** and subject to the terms of the Agreement, CUSD shall pay Contractor based on the following schedule and terms:

1. **Term and frequency of payment.**

   Contractor shall invoice CUSD monthly upon completion of each deliverable(s) shown in Section 1.

2. **Invoice due dates.**

   Invoices are due to CUSD by the 15th of each month for the previous month's service. Due to CUSD's yearend process, invoices for June services are due by July 7; or Invoice is due no later than 10 days after completion of deliverable as shown in Section 1.

3. **Submission of invoices.**

   Contractor will submit invoices electronically to Vanessa Jeronimo, jeronimov@cabrillo.k12.ca.us.

CABRILLO UNIFIED SCHOOL DISTRICT

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SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Senior Human Resources Administrator
CATEGORY: Consent/Action
ITEM TITLE: Approval of Certificated Personnel Report

BACKGROUND INFORMATION

1. **OFFER OF PROBATIONARY EMPLOYMENT FOR 2025-26**

   Elizabeth Bennett, Teacher on Special Assignment, Reading Intervention Literacy Teacher, Hatch Elementary, effective September 29, 2025

2. **RESIGNATIONS**

   Leticia Bhatia, Deputy Superintendent of Educational Services, District Office, September 5, 2025

FISCAL ANALYSIS

The fiscal impact of the above referenced personnel changes was included in the Chief Business Officer's Budget presentation to the governing board on June 26, 2025. There remains a net positive to the District's Budget.

RECOMMENDATION

Staff recommends approval of the September 11, 2025, Certificated Personnel Report as submitted.

Prepared by: *Erick Perez and Bianca Forrester*

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MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Senior Human Resources Administrator
CATEGORY: Consent/Action
ITEM TITLE: Approval of Classified Personnel Report

BACKGROUND INFORMATION

1. **OFFER OF PROBATIONARY EMPLOYMENT FOR 2025-26**

   Leslye Sarabia, Administrative Assistant I, El Granada Elementary School, effective August 14, 2025

   Gennevieve Springer, Paraprofessional SPED II, Kings Mountain Elementary School, effective September 2, 2025

   Adela Villalobos, Expanded Learning Professional, Hatch Elementary School, effective August 27, 2025

2. **PROMOTION**

   Roger Acosta, formerly Grounds Maintenance Worker at District Office, promoted to Maintenance Worker at District Office, effective September 2, 2025

3. **RESIGNATION**

   Taylor Leidheisl, Athletic Trainer, Half Moon Bay High School, effective September 2, 2025

4. **RETIREMENT**

   Jackie Sullivan, Administrative Assistant V, District Office, effective November 28, 2025

FISCAL ANALYSIS

The fiscal impact of the above referenced personnel changes was included in the Chief Business Officers budget presentation to the Governing Board on June 26, 2025. There remains a net positive to the District's Budget.

RECOMMENDATION

Staff recommends approval of the September 11, 2025, Classified Personnel Report as submitted.

Prepared by: *Erick Perez and Bianca Forrester*

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MEMORANDUM

MEETING DATE: September 11 ,2025
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Senior Human Resources Administrator
CATEGORY: Consent/Action
ITEM TITLE: Approval of Non-Bargaining Unit Employees Salary Schedule

BACKGROUND INFORMATION

On or about April 9, 2025, the Cabrillo Unified School District (District) and the Cabrillo Unified Teachers Association (CUTA) met and negotiated in good faith to reach a Tentative Agreement (TA) on Article 2, Compensation, and Article 3, Health and Welfare Benefits. On or about May 9, 2025, the Governing Board approved the updated certificated salary schedule to reflect a 5% increase retroactive to January 2025.

The Non-Bargaining Salary Schedule, which includes certificated staff including substitute teachers, home hospital teachers, ELPAC testers, detention teachers, and in home specialized academic teachers is now revised to reflect the 5% increase approved in May of 2025.

FISCAL ANALYSIS

The fiscal impact of the updated Non-Bargaining Salary Schedule changes was included in the Chief Business Officers budget presentation to the Governing Board on June 26, 2025. There remains a net positive to the District's Budget

RECOMMENDATION

Staff recommend approval as submitted.

Prepared by: *Bianca Forrester and Jackie Sullivan*

Cabrillo Unified School District

NON-BARGAINING UNIT EMPLOYEES

2025-2026

Translator	$24.38 an hour
ADULT EDUCATION	**PENDING BOARD APPROVAL**
Adult Education Child Care Aide	$17.08 an hour*
Adult Education Child Care Worker	$17.08 an hour*
Adult Education Tutor Aide (SLS)	$22.38 an hour*
Adult Education Accompanist	$19.72 an hour
Adult Education Teacher/Proctors	$65.55 an hour
Adult Credentialed Teacher Tutors (SLS)	$48.59 an hour
SUBSTITUTE TEACHER	
Regular Substitute Teacher	$206.70 a day
Substitute Teacher Long-Term Assignment (min. 10 consecutive days)	$245.92 a day
Retired Substitute Teacher	$228.96 a day
Retired Substitute Teacher Long-Term Assignment (min. 10 consecutive days)	$268.18 a day
Nurse Substitute	$46.34 an hour
Workability Student Worker	$17.08 an hour*
Summer School Maintenance Helpers	$17.08 an hour*
Summer School Teacher- Elementary	$63.60 an hour
Summer School Teacher- Middle/High School	$63.60 an hour
Student Homework Club Tutors	$17.08 an hour*
Student Tutors (SLS)	$17.08 an hour*
Expanded Learning Lead After School Tutor	$24.90 an hour
Expanded Learning After School Tutor	$17.72-20.85 an hour*
AVID Aide	$17.08 an hour*
Extended Academic Center Teacher	$41.57 an hour
Kinder Movement Instructor/After School Program Coordinator	$37.10 an hour (no credential/permit) $39.75 an hour (credentialed)
Extended Academic Center Tutor	$21.95 an hour
After School Kindergarten Enrichment Specialist	$40.00 an hour
After School Kindergarten Enrichment Tutor	$21.95 an hour
ELPAC Teachers	$60.82 an hour
Detention Supervisor (Teacher)	$60.82 an hour
Home Hospital Teacher	$60.82 an hour
In-Home Specialized Academic Instruction Teacher	$60.82 an hour
PARENT GROUP (PTO/BOOSTER/FOUNDATION) FUNDED ENRICHMENT SPECIALISTS **Athletic Trainer, Art, Band, Culinary, Drama, Music, Performing Arts, PE, Science, and any other instructional enrichment positions—Non-Benefited positions**	
Credentialed Specialist	$41.57 an hour
Non-Credentialed Specialist	$30.48 an hour

* Will adjust to current city & state minimum wage rates

On October 10, 2024, the CUSD Governing Board approved a 6.0% salary increase retroactive to July 1, 2023.

*5% increase to Substitute Teacher rates pending Board Approval.

*Increase Teacher rate (ELPAC, Detention Supervisor, Home Hospital and In-Home Specialized Academic Instruction) to match Certificated Extra Duty Hourly Rate approved by board May 15, 2025.

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MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Bianca Forrester, M.A.Ed., Senior Human Resources Administrator
CATEGORY: Consent/Action
ITEM TITLE: Approval of Variable Term Waiver for Employment of Pupil Personnel Services: Counseling Credential

BACKGROUND INFORMATION

The Board is asked to approve a Variable Term Waiver for Allie Michelotti and Marcy Henzel pursuant to Education Code 44266. This waiver would allow Ms. Michelotti and Ms. Henzel who are currently enrolled in California Commission on Teacher Credentialing Pupil Personnel Services (PPS) Credential programs to be assigned to provide Pupil Personnel Services for the students of Cabrillo Unified School District, at Half Moon Bay High School and Pilarcitos Alternative High School respectively. This waiver allows these counselors to provide services during the 2025-26 school year while completing their Pupil Personnel Services Credential program at the University of San Francisco and Alliant International University. Ms. Michelotti and Ms. Henzel are expected to complete their Pupil Personnel Services credential by June 2026.

The Assistant Superintendent, Educational Services, the site administrators at Half Moon Bay High School and Pilarcitos Alternative High Schools are in support of the goals and conditions of the waiver application being submitted to the Commission on Teacher Credentialing. Ms. Michelotti and Ms. Henzel will receive additional support from the site administrators, as needed, during the 2025-26 school year.

FISCAL ANALYSIS

Application to the California Commission on Teacher Credentialing for Variable Term Waivers, Pupil Personnel Services has no impact on the district's budget.

RECOMMENDATION

Staff recommend approval of the Variable Term Waivers as submitted.

Prepared by: *Bianca Forrester and Erick Perez*

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MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
CATEGORY: Consent/Action
ITEM TITLE: Approval of Donations to Cabrillo Unified School District

BACKGROUND INFORMATION

Pursuant to Governing Board Policy 3290, the Governing Board is to accept donations on behalf of the district or any school in the district.

The Governing Board routinely reviews the monthly donation reports

REPORT/PROPOSAL

Summary Site Donations 09.11.2025

FISCAL ANALYSIS

There is no financial impact on the General Fund.

RECOMMENDATION

Approve as submitted.

Prepared by: *Holly Lynne*

September 11, 2025 Board Meeting
Summary Site Donations

Site	Items	Donor	Amount	Site Total Donations
Food Service	100 Pounds of Ground Beef	Kathy Weber/Tomkat Ranch	$600	
HMBHS	Money for Yanira Serrano Memorial Scholarship	Tony Serrano Garcia	$2,000	
				$2,600

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MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Jennifer Marsh, Chief Business Officer
CATEGORY: Consent/Information
ITEM TITLE: Information on Warrant Register Processed

BACKGROUND INFORMATION

In alignment with Education Code 52631, Cabrillo USD presents all payments from the CUSD funds on forms prescribed by the San Mateo County Superintendent of Schools (ERP).

REPORT/PROPOSAL

Staff hereby presents to the CUSD Board the warrants processed from August 1, 2025, to August 31, 2025.

FISCAL ANALYSIS

The register of warrants processed by CUSD indicates all CUSD financial activity. The total warrant/ETF amount for the month of August 2025 is $1,467,303.74.

RECOMMENDATION

Receive the warrant register processed for the August 2025 period

Prepared by: *Holly Lynne*

Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
706143	08/04/2025	ACSIG Dental	01-9510	EP250117		30,924.81
706144	08/04/2025	Kyle Wallace	01-9510	EP250121		12,600.00
706145	08/04/2025	NASCO	01-9510	EP250119		10.69
706146	08/04/2025	SPRINGHILL FLORAL &GIFT SUPPLY	01-9510	EP250054		36.09
706147	08/04/2025	Strawflower Electronics Inc	01-4300	IT Purchase		7.58
706148	08/04/2025	BOEWER, ANDREA R	01-4300	Qtrly Taxes - Mail		31.40
706149	08/04/2025	GIGAKOM	21-4400	Network Equipment for Bond Projects		76,402.27
706150	08/04/2025	Ring Central Inc.	01-5901	Calling Credits Package 20 - new purchase		23.29
706151	08/04/2025	Ca. Association Ffa	01-4300	2025 CA FFA State Leadership Conference		720.00
706152	08/04/2025	LearnUp Centers	01-5800	Open PO to pay Learn Up per Settlement Agreement		1,725.00
706153	08/04/2025	Siteone Landscape Supply, LLC	01-4300	Rain Bird Pesb Industrial Scrubber		222.97
706154	08/04/2025	Soliant	01-5867	Open PO for SLP - Amanda Duquette for 2025-26 SY		2,000.00
706155	08/04/2025	U.s Bancorp Service Center	01-4300	July25 Supt. Billing Statement	390.20	
			01-5200	July25 Supt. Billing Statement	1,294.56	1,684.76
706156	08/04/2025	VILLALOBOS RICO, JAIME	01-5200	Reimb for MOT training food		237.67
706157	08/04/2025	Wilson Language Training	01-5200	Wilson Summer Trainings for Teachers		1,665.00
706675	08/06/2025	American Portables	01-4300	Open PO for FYE 2025-2026		132.47
706676	08/06/2025	Kis	21-5800	Alarm System to be installed at EG School	10,092.28	
				Alarm System to be installed at FV School	20,517.56	30,609.84
706677	08/06/2025	APPROACH LLC ATTN: MEGAN SHROY	11-5800	Contract Renewal		4,216.00
706678	08/06/2025	HD Supply Home Depot Pro	01-4300	Building supplies & Materials		304.24
706679	08/06/2025	Hmb Smog	01-5603	Transportation Smog Check & Repair Services		75.00
706680	08/06/2025	KIMBALL MIDWEST	01-9510	EP250153		1,027.33
706681	08/06/2025	Metropolitan Life Insurance Co keenan & Associates	01-9564	MetLife Billing AUG25		379.75
706682	08/06/2025	Mobile Modular Mgmt Corp	25-5600	Open PO Lease for Spec needs portable at HS		1,139.05
706683	08/06/2025	NORTH COAST BACKFLOW LLC	01-5800	Backflow testing for all sites		2,882.00
706684	08/06/2025	Sound And Signal	01-5603	Alarm Repairs and Services		925.23
706685	08/06/2025	Trade Credit Services Hassett Hardware	01-4300	Building Supplies for MOT Dept.		4,862.50
706877	08/07/2025	Trade Credit Services Hassett Hardware	01-4300	Building Supplies for MOT Dept.		10.00
706878	08/07/2025	Department Of Justice Accounting Office	01-9510	EP250154		931.00
706879	08/07/2025	U.s Bancorp Service Center	01-9510	EP250157	8,319.39	
				EP250158	1,075.00	
				EP250159	1,317.00	10,711.39

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ESCAPE ONLINE

Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
707789	08/13/2025	BluSky Restoration Contractors Attn: Accounts Receivable	21-5603	Lead Abatement & Demolition for Kings Mountain ES		48,880.91
707790	08/13/2025	MULLIGAN, REBECCA L	01-9510	Reimb for Milage		159.60
707791	08/13/2025	Amazon Capital Services	01-9510	EP250053		3,576.35
707792	08/13/2025	Andreini Bros Inc.	25-9510	EP250150		44,538.90
707793	08/13/2025	Bagg Bay Area Geotechnical Grp	01-9510	EP250149	11,055.68	
			21-9510	EP250149	11,055.67	22,111.35
707794	08/13/2025	CRISP IMAGING	40-5800	Document Scanning Implementation & Services		35,600.00
707795	08/13/2025	Dannis Woliver Kelley Accounts Receivable	01-9510	EP250148	8,183.34	
			21-9510	EP250148	7,299.00	15,482.34
707796	08/13/2025	EZEQUIEL DOLORES TORRES	25-6200	Work performed in July	45,000.00	
				work perfromed in July	4,500.00	49,500.00
707797	08/13/2025	Guardian Construction Group	01-5603	General Maintenance for all school sites		30,000.00
707798	08/13/2025	LEE, JANICE	01-9510	reissue check		104.30
707799	08/13/2025	MODENA, STEPHANIE C	01-4300	Staff Welcome Back Purchase		174.75
707800	08/13/2025	Valencia's Painting	21-9510	EP250162		31,300.00
707801	08/13/2025	ALVAREZ, ESTEFANIA	01-5200	Reimb for milage		21.00
707802	08/13/2025	At&t	01-4300	Open PO: Back-up Internet 25-26		2,793.40
707803	08/13/2025	Big Creek Lumber	01-4300	District Office Maintenance Dept. Open P.O.2025-26		350.09
707804	08/13/2025	Cintas	01-5603	Uniform Cleaning Services and rental.		324.80
707805	08/13/2025	Coastside County Water Distric	01-5503	CCWD Water Bill		18,308.22
707806	08/13/2025	Ecosteam Carpet	01-5603	Carpet cleaning for all school sites		2,620.10
707807	08/13/2025	FLORES-CARRASCO, NORA L	01-4300	Reimb for milage		96.60
707808	08/13/2025	KRABBENSCHMIDT, GRACIELA	12-5200	Reimb for milage		105.00
707809	08/13/2025	RELIAS LLC	11-4300	Instructional support		241.60
707810	08/13/2025	RENAISSANCE LEARNING, INC	01-4300	Flocabulary license renewal for Cunha for 2025-26		4,155.20
707811	08/13/2025	Ricoh Usa Inc	01-5601	Open PO for Ricoh Overage Charges 25-26		34.50
707812	08/13/2025	SEGURA, ROSALVA	01-4300	Reimb for Costco order		65.91
707813	08/13/2025	Typing Agent	01-5800	Typing agent for students subscription		2,900.00
707814	08/13/2025	United Coach Tours Tcp #22302	01-5210	EP250163		1,300.00
708140	08/14/2025	Liberty Paper	01-9320	COPY PAPER FOR DISTRICE		38,625.46
708141	08/14/2025	Avid Center	01-5800	AVID ignite July 15-16, 2025		1,700.00
708142	08/14/2025	Bfi Of CA INC-Ox Mtn Landfill	01-5504	Green Waste Dropoff 25-26		306.96
708143	08/14/2025	BOYSEN, ANDREW B	01-5200	Reimb for milage		175.00
708144	08/14/2025	Casbo	01-5200	School business finance cert program		2,475.00

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Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
708145	08/14/2025	CASTILLO TORRES, ISRAEL	01-5200	Reimb for milage		154.00
708146	08/14/2025	Christine Borba-Furtado	01-5200	Parent transportation		505.40
708147	08/14/2025	CLARK PEST CONTROL	01-5800	District-Wide Pest Control Services		185.00
708148	08/14/2025	Cosco Fire Protection	01-5603	5-Year Hydrant Inspection and Testing		1,740.00
708149	08/14/2025	HD Supply Home Depot Pro	01-4300	Building supplies & Materials		2,353.65
708150	08/14/2025	MIRAMONTES, RAMON	01-4300	Reimb for EE appreciation month		220.00
708151	08/14/2025	Pacific Gas And Electric	01-5502	Open PO for District PG&E		884.14
708152	08/14/2025	Recology Of The Coast	01-5504	Open PO for Recology of the Coast 25-26		1,795.56
708153	08/14/2025	Ricoh Usa Inc	01-5601	Open PO for Ricoh Machine Lease 25-26		4,817.26
708154	08/14/2025	Silvio Aguilar	01-9510	EP250167		291.12
708155	08/14/2025	Southern Counties Lubricants, LLC	01-4300	Fuel and diesel supply for District transportation		1,683.94
708156	08/14/2025	Stile Education	01-4300	Stile Science Online renewal subscription 2025-26		4,575.00
708157	08/14/2025	Total School Solutions	01-5800	Consults Brett McFadden July 2025		1,457.50
708531	08/18/2025	American Portables	01-4300	Open PO for FYE 2025-2026		132.47
708532	08/18/2025	Learning Ally Inc	01-5800	PO to pay Learning Ally for the 2025-26 school yea		10,230.40
708533	08/18/2025	Mystery Science Inc C/o Discovery Education, Inc	01-4300	Mystery Science Online Subscription Renewal 25-26		5,997.00
708534	08/18/2025	Ricoh Usa Inc	01-5601	Open PO for Ricoh Overage Charges 25-26		3.37
708535	08/18/2025	Amplify Education Inc.	01-4100	DESMOS Math license renewal part of Math adoption	8,185.00	
			01-4300	mClass Dibels 8th addl kits for FV for 2025-26	228.20	
				mClass Dibels 8th addl kits for Hatch for 2025-26	229.16	
				mClass Dibels 8th addl kits for KM for the 2025-26	228.20	
				mClass Dibels 8th kits for addl classes 2025-26	456.40	9,326.96
708536	08/18/2025	GAMET, ANDREW R	21-4300	Reimb for toilet seats for TK class at EG		184.52
708537	08/18/2025	MARCIA BRENNER ASSOCIATES	01-4300	PowerSchool Plugins		4,200.00
708538	08/18/2025	Math Learning Center	01-4100	Math Bridges workbooks for El Granada for 2025-26	4,542.41	
				Math Bridges workbooks for Kings Mountain 2025-26	549.32	5,091.73
708539	08/18/2025	Neff	01-9510	EP250168		194.81
708540	08/18/2025	Pacifica Community Television	01-9510	EP250170		400.00

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Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
708541	08/18/2025	Peninsula Truck Repair Inc	01-5603	Bus services and repairs		2,297.76
708542	08/18/2025	Republic Services #925	01-5504	Waste Disposal, All Sites 25-26		4,899.58
708543	08/18/2025	Scholastic Inc	01-4300	Scholastic Magazines subscription for KM TK-5th gr		426.25
708544	08/18/2025	School Mate	01-4300	Cuba Agendas for 25-26		1,933.81
708545	08/18/2025	Trade Credit Services Hassett Hardware	01-9510	EP250169		403.67
708546	08/18/2025	U.s. Postal Service Postmaster	01-5903	Annual PO Box Rental Fee		478.00
708547	08/18/2025	Vista Higher Learning	01-4100	Newcomer ELD textbook to be piloted for 2025-26 CU		2,216.07
708548	08/18/2025	Wilson Language Training	01-4300	Fundations Launch Workshop Q-11269		2,375.00
708549	08/18/2025	Chavan & Associates Llp	01-5820	Year End Bond Audit		3,750.00
708550	08/18/2025	CIS INC	21-6140	El Granada Phase II Temporary Housing		6,190.00
708551	08/18/2025	Half Moon Bay FloorsToGo	21-5603	Hatch School Library		7,000.00
708552	08/18/2025	M & G QUALITY CLEANING	21-5800	Final Clean at El Granada School Building C		8,820.00
708553	08/18/2025	Rice Trucking-soil Farm	21-5800	Tanbark for FV playgroud		308.44
708554	08/18/2025	Nob Hill Catering	13-9510	EP250166		8,455.00
708555	08/18/2025	Orkin Exterminating Co	13-5800	Pest Control		172.00
708556	08/18/2025	School Nutrition Assoc. - Sna	13-5800	Annual Dues		158.00
709417	08/21/2025	Andreini Bros Inc.	21-5603	Work perfomed after 7/1/25		21,500.00
709418	08/21/2025	AstroTurf Corporation	01-6170	Turf Replacement @ HMBHS & Cunha	145,626.02	
			21-6170	Turf Replacement @ HMBHS & Cunha	145,626.02	291,252.04
709419	08/21/2025	VERDE DESIGN	01-6240	Turf Replacement at Cunha & HMBHS	6,261.25	
			21-6290	Turf Replacement at Cunha & HMBHS	6,261.25	12,522.50
709420	08/21/2025	Amazon Capital Services	01-9510	EP250185		384.29
709421	08/21/2025	Accrediting Commission For Sch	01-4300	Accreditation Membership Fee		1,270.00
709422	08/21/2025	Andreini Bros Inc.	01-9510	EP250193		6,991.66
709423	08/21/2025	Ayudando Latinos a Sonar	01-5800	ALAS MOU for Summer Program 2025		25,840.00
709424	08/21/2025	California Water Service	01-5503	KM Water Bill		471.14
709425	08/21/2025	Codesp	01-5300	CODESP-HR testing annual membership fee		2,750.00
709426	08/21/2025	Cosco Fire Protection	01-5603	5-Year Hydrant Inspection and Testing		9,590.00
709427	08/21/2025	COUNTY SCHOOL SERVICE FUND	01-9510	Mentor Services 24-25		78,750.00
709428	08/21/2025	E3 Diagnostics Inc. Accounts Receivable	01-5800	Calibration of Audiometric machines		490.00
709429	08/21/2025	Hill's Pool Service Inc.	01-9510	EP250192		712.41
709430	08/21/2025	Hilltop Asbestos Abatement	01-5800	Kings Mountain Asbestos		19,750.00
709431	08/21/2025	Peninsula Athletic League Terry Stogner	01-5800	PAL League Fees	13,052.00	
				PAL Membership Fees	8,775.00	21,827.00

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ESCAPE ONLINE

Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
709432	08/21/2025	Pitney Bowes Bank Inc Purchase Power	01-5903	Open PO for Postage and Supplies for mail machine		1,073.13
709433	08/21/2025	SCVAL C/O BRAD METHEANY, COMMISSIONE	01-5800	CCS Participation Team/Individual Fees		125.00
709434	08/21/2025	SHRED WORKS INC.	01-5800	Shredding Service		45.00
709435	08/21/2025	Skyview Tree Service Inc	01-5603	Tree Services Multiple Sites and Properties		23,500.00
709436	08/21/2025	Southern Counties Lubricants, LLC	01-4300	Fuel and diesel supply for District transportation		1,027.66
709437	08/21/2025	Ups	01-5903	Open PO for UPS 25-26		48.38
709438	08/21/2025	Accrediting Commission For Sch	01-5300	WASC Accrediting Commission for Schools		1,270.00
709439	08/21/2025	Amplify Education Inc.	01-4300	K -3 mClass Dibels 8th assessments license renewal		6,880.00
709440	08/21/2025	At&t Mobility	01-5901	Open PO for AT&T Mobility		236.92
709441	08/21/2025	AWSI/DISA Global Solutions INC	01-5300	Annual Fee for FMCSA Consortium Membership		312.97
709442	08/21/2025	FasTrak Violation Processing Dept	01-4300	Fastrak Toll		17.00
709443	08/21/2025	Moss Beach Chevron	01-4300	Propane for Forklift		78.65
709444	08/21/2025	Multi-health Systems Inc. C/o T60002	01-4300	PO to purchase online protocols from MHS		750.00
709445	08/21/2025	NCS PEARSON, Inc	01-4300	PO to purchase online protocols from Pearson	782.50	
				PO to purchase paper protocols from Pearson	4,278.93	5,061.43
709446	08/21/2025	Paul H. Brookes Publishing Co.	12-4300	ASQ Subscription Renewal		34.50
709447	08/21/2025	U.s Bancorp Service Center	11-4300	Open PO for PRIMO Water Services		205.33
709448	08/21/2025	Wps	01-4300	PO to purchase online protocols from WPS		323.00
709449	08/21/2025	Amazon Capital Services	01-9510	EP 250025	525.23	
				EP 250095	757.11	
				EP 250100	136.72	
				EP 250160	3,187.08	
				EP 250171	1,101.55	
				EP 250172	5,232.49	
				EP 250173	66.18	
				EP 250174	559.81	
				EP 250175	1,148.33	
				EP 250176	211.51	
				EP 250177	61.22	
				EP 250182	81.28	
				EP 250183	568.42	
				EP 250184	1,305.18	

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Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
709449	08/21/2025	Amazon Capital Services	11-9510	EP 250178	368.58	
			21-9510	EP 250180	1,830.90	
				EP 250181	83.49	17,225.08
709450	08/21/2025	American Portables	21-5600	ADA LUXURY TRAILER RENTAL - 10 MONTHS		2,600.00
710315	08/25/2025	GAMET, ANDREW R	21-4300	Reimb for children toilet stools		98.40
710316	08/25/2025	Studies Weekly Inc	01-4300	Studies Weekly magazines subscription for 2025-26		6,813.49
710317	08/25/2025	VILLALOBOS RICO, JAIME	01-5200	Maintenance Training		136.86
710318	08/25/2025	Wilson Language Training	01-1900	Fundation Site In-Person Demostration Coaching		16,000.00
710319	08/25/2025	CAREERSAFE LLC	01-4300	OSHA 10 seats for BCT and Welding students		6,125.00
710320	08/25/2025	Coastside County Water Distric	01-5503	Coastside County Water		16,291.41
710321	08/25/2025	PACIFIC COAST AV	21-6400	Installation Services after July 2025		11,323.61
710322	08/25/2025	PEDERSEN, JULIE F	01-5200	Reimb for milage		5.46
710323	08/25/2025	Amazon Capital Services	01-9510	EP 250179	21.95	
			21-9510	EP 250181	29.22	51.17
710324	08/25/2025	Gold Star Foods Inc.	13-4710	Misc Food for all sites	3,234.94	
			13-4712	Misc Food for all sites	3,294.48	6,529.42
710325	08/25/2025	Sysco Food Services Of Sf Inc	13-4300	Ala Carte Market Foods & Supplies	822.87	
			13-4710	Ala Carte Market Foods & Supplies	663.33	
			13-4712	Ala Carte Market Foods & Supplies	760.52	2,246.72
710326	08/25/2025	ARCADIO'S PRODUCE INC.	13-4710	Milk & Produce for HS		868.85
710327	08/25/2025	David's Bagels	13-4712	Bagels for HS		138.00
710328	08/25/2025	RODRIGUES, KAREN V	13-4710	rEIMB FOR GRANOLA		11.49
710329	08/25/2025	At&t Mobility	01-5901	Open PO for AT&T Mobility		248.84
710330	08/25/2025	DEMARTINI, KERRA L	01-5200	Reimb for CTA SPED Conference		129.00
710331	08/25/2025	DOIDGE, CAROLINE E	01-4300	Reimb for TB test		47.00
710332	08/25/2025	MAESTU GALLEGO, JUAN	01-5800	Reimb for Visa Appt		212.59
710333	08/25/2025	Montara Sanitary District	01-5503	Bi-Monthly Water Bill-FV		1,432.08
710334	08/25/2025	NCS PEARSON, Inc	01-9510	EP250202		337.50
710335	08/25/2025	PACIFIC COAST AV	21-6400	Installation Service after July 2025		3,774.54
710336	08/25/2025	Pitney Bowes Bank Inc Purchase Power	01-5903	Open PO for Postage and Supplies for mail machine		1,085.41
710337	08/25/2025	PITNEY BOWES INC	01-5601	Open Lease for mail machine 25-26		357.09
710338	08/25/2025	Powerschool Group Llc	01-4300	PowerSchool Enrollment School Locator	2,612.90	
				Schoology Text help	1,629.22	4,242.12

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Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
710339	08/25/2025	Primo Brands BlueTriton Brands, Inc.	01-4300	Water Delivery		99.66
710340	08/25/2025	Ricoh Usa Inc	01-5601	Open PO for Ricoh Overage Charges 25-26		45.91
710341	08/25/2025	San Joaquin County Office of Education	01-5800	2025-26 EDJOIN Service Agreement		800.00
710342	08/25/2025	SMCSA Dan Deguara, Superintendent	01-5300	Membership Dues		200.00
710343	08/25/2025	SMCSBA	01-5200	Membership Dues		150.00
710344	08/25/2025	SULLIVAN, JACKIE L	01-4300	Reimb for Coffee		66.00
710345	08/25/2025	Wilson Language Training	01-4300	Annual FunHub subscription for Elementary teachers		4,692.19
711361	08/27/2025	Comcast	01-5902	Open PO for Comcast		17,378.04
711362	08/27/2025	Jostens	01-4300	Diploma		22.54
711363	08/27/2025	Powerschool Group Llc	01-4300	Platform Host and Student Analitics License Subsc	26,129.00	
				PowerSchool Attedance State Data Val	59,073.00	85,202.00
711364	08/27/2025	Ups	01-5903	Open PO for UPS 25-26		30.00
711365	08/27/2025	Cusd	01-9510	EP250161		1,266.09
711366	08/27/2025	Cif State Office	01-5800	StateDues		934.20
711367	08/27/2025	Deegan Adams	01-5800	Studio Setup		560.00
711368	08/27/2025	K&W SANITATION	01-4300	Standard Toilet Service 8/25		150.99
711369	08/27/2025	Liminex, Inc.	01-4300	Pear Deck Learning Renewal subscription for HMBHS		4,725.00
711370	08/27/2025	Montara Sanitary District	01-5603	Farallone View School Annual Backflow Test		143.00
711371	08/27/2025	Paulo's Auto Care	01-5603	Vehicle Repair & Maintenance Services		1,037.53
711372	08/27/2025	Resource Solutions Of Sf Group	01-4300	Custodial Supplies for All School Sites		409.89
711373	08/27/2025	Ricoh Usa Inc	01-5601	Open PO for Ricoh Overage Charges 25-26		244.62
711374	08/27/2025	Simms Plumbing & Water Equip	01-5603	HMBHS Pool Annual Tankless & Hot Water Heater Se		214.17
711375	08/27/2025	U.s Bancorp Service Center	01-5300	SUPT. CC AUG2025		348.00
711376	08/27/2025	BROOKWOOD PARTNERS ATTN: ALAN KATZ	40-5800	Professional Services		6,580.00
711377	08/27/2025	Consolidated Engineering Lab	21-9510	EP 250200		760.83
711378	08/27/2025	County of San Mateo Office of the County Counsel	01-9510	EP 250011		3,650.00
711379	08/27/2025	Dannis Woliver Kelley Accounts Receivable	01-5810	July Legal Services		3,465.00
711380	08/27/2025	Earth Systems	21-9510	EP 250197	8,813.50	
				EP250195	1,000.00	
				EP250196	1,215.20	11,028.70
711381	08/27/2025	Studio W Architects	21-9510	EP 250198	16,537.40	
				EP 250199	269.85	16,807.25
711382	08/27/2025	United Coach Tours Tcp #22302	01-9510	EP 250201		750.00

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Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
711911	08/28/2025	MODENA, STEPHANIE C	13-4710	Reimb for Soy Milk		8.18
711912	08/28/2025	Resource Solutions Of Sf Group	01-4300	Custodial Supplies for All School Sites		12,523.90
711913	08/28/2025	SHRED WORKS INC.	01-5800	Shredding Service		77.00
711914	08/28/2025	Ring Central Inc.	01-5901	CD001199349		93.16
711915	08/28/2025	School Mate	01-4300	Planners for Avid Students		360.13
711916	08/28/2025	Trade Credit Services Hassett Hardware	01-4300	AG Dept 0725		447.81
711917	08/28/2025	U.s Bancorp Service Center	01-4300	AUG 25 Business Billing Statement	3,503.93	
			01-5200	AUG 25 Business Billing Statement	2,594.05	
				JULY 25 Hana's Billing Statement	93.75	
			11-4300	AUG 25 Business Billing Statement	1,587.00	7,778.73
				Total Number of Checks	**193**	**1,467,303.74**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	157	854,825.26
11	Adult Education Fund	5	6,618.51
12	Child Development Fund	2	139.50
13	Cafeteria Fund	9	18,587.66
21	Building Fund	23	449,774.86
25	Capital Facilities Fund	3	95,177.95
40	Special Reserve Fund Cap	2	42,180.00
	Total Number of Checks	**193**	1,467,303.74
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**1,467,303.74**

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CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Dr. Ramon Miramontes, Superintendent
CATEGORY: Consent/Action
ITEM TITLE: Approval of Governing Board Meeting Minutes

BACKGROUND INFORMATION

The Governing Board routinely reviews and approves minutes from all Regular and Special meetings to ensure accurate record-keeping.

REPORT/PROPOSAL

Included in this board packet are the unadopted minutes for the Governing Board's consideration:

Special Study Session – August 21, 2025
Regular Board Meeting – August 21, 2025

FISCAL ANALYSIS

There is no impact to the General Fund with the approval of the meeting minutes.

RECOMMENDATION

Staff recommends the approval of the Governing Board meeting minutes as submitted.

Prepared by: *Rosibel Acosta, Executive Assistant to the Superintendent*

Study Session - Aug 21 2025

Meeting Minutes

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, August 21, 2025 at 4:00 PM

Cunha Intermediate School Library Room, 600 Church Street, Half Moon Bay, California 94019

Video Recording on Pacific Coast TV YouTube Channel:

https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr

1. OPENING ITEMS

a. Call Public Session to Order

Board Clerk Peter Cerneka called the special meeting to order at 4:06 p.m.

b. Roll Call / Quorum

A quorum of the Board was present.

Board Members Present:

- Carmen Daniel, President - arrived at 4:10 p.m.
- Peter Cerneka, Clerk
- Breanna Lafontaine, Member
- Mary Beth Alexander, Member

Administrators Present:

- Dr. Ramon Miramontes, Interim Superintendent
- Jennifer Marsh, Chief Business Officer

c. Pledge of Allegiance

Board Clerk Peter Cerneka led the Pledge of Allegiance.

Draft

d. Approval of the Agenda

A motion was made to approve the agenda as presented.

Moved by: Mary Beth Alexander
Seconded by: Peter Cerneka

Aye	Mary Beth Alexander, Peter Cerneka, and Breanna Lafontaine

Passed 3-0

Absences:
Carmen Daniel, President - arrived at 4:10 p.m.
Lizet Cortes, Vice President

2. STUDY SESSION

a. Review of the Facilities Master Plan for Half Moon Bay High School (Presentation)

Supporting Documents/Attachments:

1. HMBHS Facilities Master Plan Draft 08.14.25.pdf

Drew Gamet Bond Program Fiscal Project Director and QKA Architects presented the updated Facilities Master Plan, outlining community input, revised project scope, Prop 2 funding opportunities, and next steps, including prioritization, architect selection, and future design phases.

3. CLOSING ITEMS

a. Adjourment of the Meeting

A motion was made to adjourn the August 21, 2025, Special Study Session Meeting at 4:50 p.m.

Moved by: Carmen Daniel
Seconded by: Breanna Lafontaine

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Draft

Passed 4-0

Absences:

Lizet Cortes, Vice President

Minutes prepared by Rosibel Acosta, Executive Assistant to the Superintendent.

Peter Cerneka, Clerk

Draft

Regular Governing Board Meeting

Meeting Minutes

CABRILLO UNIFIED SCHOOL DISTRICT

Thursday, August 21, 2025 at 6:00 PM

Cunha Intermediate School Library Room, 600 Church Street, Half Moon Bay, California 94019

Video Recording on Pacific Coast TV YouTube Channel:

https://www.youtube.com/playlist?list=PLFUunuheJ0ZVRqCNQQy7IC-5fv3KEKlPr

1. OPENING ITEMS

a. Call Public Session to Order

President Daniel called the meeting to order at 6:01 p.m.

b. Roll Call / Quorum

A quorum of the Board was present.

Board Members Present:

- Carmen Daniel, President
- Peter Cerneka, Clerk
- Breanna Lafontaine, Member
- Mary Beth Alexander, Member
- Maverick Johnshon, Student Board Member

Administrators Present:

- Dr. Ramon Miramontes, Interim Superintendent
- Jennifer Marsh, Chief Business Officer
- Israel Castillo, Interim Assistant Superintendent

c. Pledge of Allegiance

Draft

President Daniel led the Pledge of Allegiance.

d. Approval of the Agenda

A motion was made to approve the agenda, as presented.

Moved by: Peter Cerneka
Seconded by: Breanna Lafontaine

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

2. SPOTLIGHT THE COASTSIDE WAY!

a. Celebrating Our Success

1. Honoring and recognizing our partners, Friends of Half Moon Bay Parks and Recreation, for their Advocacy and Support of the New Aquatic Center Feasibility Study
   The Governing Board honored Friends of Half Moon Bay Parks and Recreation members **Liesl Tane and Kirk Riemer** for their Advocacy and Support of the New Aquatic Center Feasibility Study.

b. Feasibility Study Proposal for a New Aquatic Center at Half Moon Bay High School by Friends of Half Moon Bay Parks & Recreation (Information)

Supporting Documents/Attachments:

1. Half Moon Bay Aquatic Center Feasibility Study 081125_Revised.pdf
   Representatives from Friends of Half Moon Bay Parks and Recreation and project consultants presented a feasibility study outlining pool replacement options, community benefits, cost considerations, and accessibility features for student and public use.

c. Student Board Members Report

Draft

1. Half Moon Bay High School Student Board Member
   Student Board Member Johnson shared updates from Half Moon Bay High School.
2. Pilarcitos High School Student Board Member
   None.

3. GENERAL BUSINESS

a. Cabrillo Unified School District Literacy Initiative Presentation (Presentation)

Supporting Documents/Attachments:

1. Cabrillo Literacy Initiative Presentation 08.21.2025.pdf

   Rachel Sage, Big Lift Teacher on Special Assignment and Literacy Specialist, presented the Cabrillo Literacy Initiative, highlighting early literacy priorities, assessment data, intervention strategies, and goals for increasing student proficiency and sustaining program impact.

b. Approval of the Declaration of Need for Fully Qualified Educators for the 2025-26 School Year. (Action)

Supporting Documents/Attachments:

1. Declaration of Need for Fully Qualified Educators.pdf

A motion was made to approve Item 3b as presented.

Moved by: Carmen Daniel
Seconded by: Peter Cerneka

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

Draft

c. Adoption of Resolution 24-2025 Authorizing Standards for Local Certification of Transitional Kindergarten Teachers (Action)

Supporting Documents/Attachments:

1. Resolution 24-2025 Local Certification Standards of TK Teachers.pdf

A motion was made to approve Resolution 24-2025, as presented.

Moved by: Mary Beth Alexander

Seconded by: Breanna Lafontaine

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:

Student Board Member Johnson voted aye.

Absences:

Lizet Cortes, Vice President

Martin Juarez, Student Board Member, Pilarcitos High School

d. Adoption of Resolution 22-2025 Designating Authorized Representatives of Cabrillo Unified School District as Signatories Effective August 21, 2025 (Action)

Supporting Documents/Attachments:

1. Resolution 22-2025 Designating Authorized Representatives of CUSD as Signatories Revised.pdf

A motion was made to approve Resolution 22-2025, as presented.

Moved by: Mary Beth Alexander

Seconded by: Peter Cerneka

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Draft

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

e. Adoption of Resolution 23-2025, Approving the Participation in Bids/Contracts of Other Public Corporations and Agencies (Piggyback Contracts) for the 2025–2026 Fiscal Year (Action)

Supporting Documents/Attachments:

1. Resolution 23-2025 Participating in Bids/Contracts of Other Public Corporations and Agencies (Piggyback Contracts) for the 2025-2026 Fiscal Year

A motion was made to approve Resolution 23-2025, as presented.

Moved by: Carmen Daniel
Seconded by: Peter Cerneka

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

f. Authorization of Shade Structure Construction at Hatch Elementary School (Action)

Supporting Documents/Attachments:

1. Hatch Shade Structure Scope & Fee Letter
2. USA Shade Hatch Elementary Quote

A motion was made to approve Item 3f, as presented.

Moved by: Breanna Lafontaine

Draft

Seconded by: Carmen Daniel

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

g. Approval of the Facilities Master Plan for Half Moon Bay High School (Action)

Supporting Documents/Attachments:

1. HMBHS Facilities Master Plan Draft 08.14.25.pdf

A motion was made to approve Item 3g, as presented

Moved by: Breanna Lafontaine
Seconded by: Peter Cerneka

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

4. COMMUNICATIONS

a. Public Comments on Nonagenda or Consent Items

None.

b. Employee Organizations Report

1. Cabrillo Unified Teachers Association (CUTA) Representatives

Draft

CUTA President John Carey welcomed the new school year, reflected on last year's challenges, acknowledged community support, noted ongoing concerns with teacher retention and funding, and emphasized the importance of communication and collaboration with district leadership and the Board.

2. California School Employee Association (CSEA) Representatives
None.

5. CONSENT AGENDA

Items listed under the Consent Agenda are of a routine nature and are not anticipated for Board discussion. The Superintendent recommends their approval. If any Board member requests the removal of an item from the consent agenda, it shall be taken off and individually considered as a regular agenda item. The Consent Agenda requires a motion, a second, and approval by a roll call vote. Each item approved by the Governing Board on the Consent Agenda is considered in full and adopted as recommended.

A motion was made to approve the Consent Agenda, as presented.

Moved by: Breanna Lafontaine
Seconded by: Peter Cerneka

Aye Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

a. Adoption of District Proclamations for the 2025–26 School Year

Supporting Documents/Attachments:

1. Hispanic Heritage Month Proclamation - September 15 to October 15, 2025.pdf

Draft

2. Native American Heritage Month Proclamation - November 2025.pdf
3. LGBTQ Month Proclamation - October 2025.pdf
4. African American History Month - February 2026.pdf
5. Women's History Month Proclamation - March 2026.pdf
6. Autism Acceptance and Inclusion Month Proclamation - April 2026.pdf
7. Asian and Pacific Islander History Month Proclamation - May 2026.pdf
8. Jewish American History Month Proclamation - May 2026.pdf
9. LGBTQ+ Pride Month Proclamation - June 2026.pdf

b. Approval of Half Moon Bay High School Future Farmers of America Field Trip to Aptos, California, August 30 to September 1, 2025, to Participate in the Officers' Retreat

c. Approval of Half Moon Bay High School Future Farmers of America Field Trip to Forestville, California, September 19–20, 2025, to Participate in the Chapter Leadership Conference

d. Approval of 2025-26 Strengthening Career and Technical Education for the 21st Century Act (Perkins V), 131- Secondary Education, Grant Application Waiver

e. Approval of CABE Professional Learning Services Proposal for Consulting to Enhance the Spanish Dual Immersion Program at Cabrillo Unified

Supporting Documents/Attachments:

CABE PLS to CUSD for Support of the Dual Language Program

f. Approval of Agreement with SPG Therapy & Education for the 2025–26 School Year

Supporting Documents/Attachments:

1. SPG Therapy & Education Contract 2025-26.pdf

g. Approval of Agreement with Soliant Health LLC for Speech and Language Services for the 2025–26 School Year.

Supporting Documents/Attachments:

Draft

1. Soliant Health LLC Contract for SLP 2025-26.pdf

h. Approval of Agreement with Aya Healthcare Inc for Education Specialist Services for the 2025–26 School Year

Supporting Documents/Attachments:

1. Aya Healthcare Inc Contract for Education Specialist 2025-26.pdf

i. Approval of Independent Contractor Agreement, Speech and Language Pathologist Services with Half Moon Bay Inc. for the 2025–26 School Year

Supporting Documents/Attachments:

1. Half Moon Bay Speech Inc Contract 2025-26.pdf

j. Approval of Certificated Personnel Report

k. Approval of Classified Personnel Report

l. Approval of Kindergarten Enrichment Program Memorandum of Understanding with CUTA

Supporting Documents/Attachments:

1. Memorandum of Understanding with CUTA for Kindergarten.pdf

m. Approval of Titles Change for 2025-26 Management/Unrepresented Salary Schedules Table and Job Descriptions

Supporting Documents/Attachments:

1. 2025-26 Management-Unrepresented Salary Scheduled.pdf
2. Fiscal Supervisor Job Description.pdf
3. Food Services Job Description.pdf
4. Maintenance, Operations and Transportation Manager Job Description.pdf
5. School and Community Services Administrator Job Description.pdf
6. Personnel and Credential Services Analyst Job Description.pdf
7. Executive Assistant to the Superintendent Job Description.pdf

Draft

n. Information on Warrant Register Report Processed

Supporting Documents/Attachments:

1. 060125-063025 Warrant Register
2. 070125-073125 Warrant Register

o. Approval to Declare District Vehicles and Technology Equipment as Surplus Property

p. Approval of Williams Uniform Complaints Reports for Fourth Quarter of the 2024-25 School Year (Education Code §35186)

Supporting Documents/Attachments:

1. Williams UCP Report Q4 2024-25.pdf

q. Approval of Governing Board Meeting Minutes

Supporting Documents/Attachments:

1. Regular Meeting - Jun 12 2025 - Minutes - Html
2. Regular Meeting - Jun 26 2025 - Minutes - Html

6. GOVERNING BOARD REPORTS

a. Board Members

Member Breanna Lafontaine shared experiences as both a parent and trustee, noting positive energy at orientations and PTO meetings, acknowledged challenges with schedules, highlighted excitement for El Granada's new building, and expressed appreciation for ongoing facility improvements and community engagement.

Member Mary Beth Alexander congratulated staff on a successful summer school program, welcomed everyone back, thanked Superintendent Dr. Miramontes for his support, and shared updates from the San Mateo County School Boards Association, encouraging participation in upcoming meetings and professional learning opportunities.

Clerk Peter Cerneka thanked community members supporting the pool project, highlighted strong participation at Hatch's back-to-school night, recognized progress in rebuilding trust, and emphasized the importance of clear communication tools, including an updated district website

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and organizational chart.

President Carmen Daniel acknowledged the busy start of the school year and expressed appreciation for staff efforts in preparing schools and supporting student programs.

b. Superintendent Report

Superintendent Dr. Ramon Miramontes thanked classified staff, teachers, and administrators for preparing campuses and welcoming families, noted strong back-to-school participation, acknowledged website challenges, and highlighted upcoming initiatives in CTE, technology, AI, and updated math frameworks supported by professional development and collaborative planning.

7. CLOSED SESSION

a. Identification of Closed Session Topics of Discussion

b. Public Comments on Closed Session Items

None.

c. Adjournment to Closed Session - 7:35 p.m.

1. **CONFIDENTIAL STUDENT MATTER:** Approval of Individual Service Agreements
    a. **Tracking Number:** 080125
    b. **Tracking Number:** 080225
    c. **Tracking Number:** 080325
    d. **Tracking Number:** 080425
2. **CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION** (Government Code 54956.9(d)(1))
    a. **Case Number:** 082125

d. Adjournment of Closed Session and Reconvening of Open Session - 7:55 p.m.

e. Report of Action Taken in Closed Session

President Daniel reported the following action in Closed Session:
The Board voted 4-0 to approve the Individual Services Agreement, Case No. 080125.
The Board voted 4-0 to approve the Individual Services

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Agreement, Case No. 080225.
The Board voted 4-0 to approve the Individual Services Agreement, Case No. 080325.

The Board voted 4-0 to approve the Individual Services Agreement, Case No. 080425.

The Board voted 4-0 to approve the Settement Agreement Agreement, Case No. 082125.

8. CLOSING ITEMS

a. Adjournment of the Meeting

A motion was made to adjourn the August 21, 2025, Regular Meeting at 7:59 p.m.

Moved by: Breanna Lafontaine
Seconded by: Peter Cerneka

Aye	Mary Beth Alexander, Peter Cerneka, Carmen Daniel, and Breanna Lafontaine

Passed 4-0

Preferential Vote:
Student Board Member Johnson voted aye.

Absences:
Lizet Cortes, Vice President
Martin Juarez, Student Board Member, Pilarcitos High School

Minutes prepared by Rosibel Acosta, Executive Assistant to the Superintendent.

Peter Cerneka, Clerk

Draft

CABRILLO UNIFIED SCHOOL DISTRICT

498 Kelly Avenue, Half Moon Bay, California 94019 • 650 712-7100 • www.cabrillo.k12.ca.us

SUPERINTENDENT
Dr. Ramon Miramontes

GOVERNING BOARD
Mary Beth Alexander
Peter Cerneka
Lizet Cortes
Carmen Daniel
Breanna Lafontaine

MEMORANDUM

MEETING DATE: September 11, 2025
TO: Members of the Governing Board
FROM: Israel Castillo, M.Ed., Assistant Superintendent of Educational Services
CATEGORY: Closed Session/Action
ITEM TITLE: **CONFIDENTIAL STUDENT MATTERS:** Approval of Permanent Exemptions from Physical Education Courses for Half Moon Bay High School 11th and 12th Grades

BACKGROUND INFORMATION

Half Moon Bay High School (HMBHS) is requesting to exempt students in the 11th and 12th grades from physical education because they have either taken two years of 9th and 10th grade physical education or have been exempted from 10th grade physical education due to their participation in interscholastic athletics. This is a formal process where a governing board of an LEA, County Office of Education, or the State Board of Education can elect to exempt all applicable students from physical education. Otherwise, students are required to take physical education during their 11th and 12th grade years. Students can continue to take elective PE classes during their 11th and 12th grade years if they so desire. For more information about this, please see the “exemption” section of CDE’s FAQs about physical education.

During the 2021-22 school year, Cabrillo Unified School District (CUSD) engaged in a Federal Program Monitoring (FPM) audit; one of the findings pertained to our Physical Education Program and practices. Below you will find the finding and recommended action:

> “LEAs that maintain a high school and elect to exempt pupils from required attendance in PE have three distinct options: (1) Temporary Exemption (2) Two-Year Exemption (3) Permanent Exemption. The Two-Year and the Permanent Exemptions from PE require the LEA to offer a variety of elective PE courses of not less than 400 minutes every 10 school days, taught by an appropriately credentialed teacher. Based on the review of the uploaded CUSD Board Policy 6142.7, student exemption application, and staff discussion, there was insufficient evidence demonstrating that CUSD is meeting the legal requirements when granting student PE exemptions. Evidence of CUSD School Board approval of PE exemptions, a comprehensive student exemption report, and a list of a variety of PE electives offered are items needed to determine that the legal requirements have been met.”
>
> “All pupils, except pupils excused or exempted pursuant to Section 51241, shall be required to attend the courses of physical education for a total period of time of not less than 400 minutes each 10 schooldays.” [California Education Code (EC) Section 51222 (a)]

All students in grades seven to twelve inclusive must participate in physical education courses unless the pupil is excused from participation in accordance with the exceptions in EC sections 51222(a), 51241, or 51242.

In other words, California high schools are required to offer four years of PE to all students, and all students are required to take PE for all four years, unless they meet the requirements for an exemption. The most common exemption, called the Permanent Exemption, allows the school board to waive the third and fourth years of the PE requirement if a student is age 16, has completed grade 10, has passed the required 9th grade physical education testing requirements, and requests the exemption (typically through the Annual Student Information Update. The school board approves the exemption. For California, the physical education testing tool is known as

the Physical Fitness Test (PFT). California does not require the submission of student PFT scores, but instead only requires student % participation and completion of the PFT.

FISCAL ANALYSIS

There is no financial impact to the General Fund for exempting students. However, there would need to be elective physical education courses provided for all students who have not been otherwise exempted.

RECOMMENDATION

The HMBHS administration recommends that the CUSD Governing Board approve of this permanent exemption for all students to whom it applies. 20 units of physical education is the state and local graduation requirement for physical education. Exempting these students will free them up to take other courses of their choice, including elective physical education. The list of students to whom this applies to is given here and they are identified by their student ID numbers.

Prepared by: *Josefina Infanzon*