



September 24, 2026
Board Meeting Packet

**BIG SUR CHARTER SCHOOL
REGULAR SCHOOL BOARD MEETING MINUTES**

August 27, 2026 at 4:30PM

Big Sur Charter School, 304 Foam St, Monterey CA, 93940

Individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the School Director or designee at least two days before the meeting. The meeting may be attended virtually using the following Zoom link: <https://bigsurcharterschool-org.zoom.us/j/85963352790?pwd=eWJoOWFCb1FFaWI2MzVZRlh5YXFtQT09>

I. OPENING BUSINESS

1. Call to Order 4:38PM
2. Roll Call: Nathan Nunez, Tori Sarasqueta, Heather O'Hara, Rory Griffiths and Aimee Alling
Additional Attendees: Wyatt Henry
3. Action to Add New Items Since Posting of Agenda (2/3 Majority)
 - a. Review MCOE BSCS MOU and insurance costs; set a date for comments
4. Adoption of Agenda
Motion to Approve: Rory Griffiths
All in favor: Unanimous
Second: Tori Sarasqueta
Opposed: None

II. RECOGNITIONS: STUDENTS, INDIVIDUALS AND/OR ORGANIZATIONS FOR SIGNIFICANT CONTRIBUTIONS MADE TO THE SCHOOL.

1. *We recognize the staff and families for their continued support throughout the charter renewal process.*
2. *The Yellow Brick Road for their \$4000 dollar donation to our visiting guest program*
3. *Aimee and the BSCS staff for their dedication and continued support throughout the renewal process and flexibility.*

III. COMMUNICATIONS

1. Written Communication
2. Board Member Comments
3. Director's Report
 - Enrollment: 107
 - School year off to a great start.
 - Ocean Guardian - Presentation by Wyatt Watershed restoration with Santa Lucia Conservancy and Del Monte Conservancy
 - Golden Ticket Program: Third-graders in Monterey County who demonstrate grade-level reading proficiency on the annual state assessment (CAASPP or the CSA) will receive a GOLDEN TICKET and \$250. We have included the California Spanish Assessment (CSA) because data indicates that third graders who are literate in Spanish will soon become literate in English as well. It is important to note that we do not believe a \$250 reward alone will change the trajectory of California's literacy scores. We are testing whether this incentive, when paired with an appropriate literacy landscape, including evidence-based curriculum and professional development for teachers will motivate students and their families to support their literacy journey in new ways. We ask participating school districts to ensure that TK-3rd grade students view this as an incentive. Students should understand that achieving "Standard Met" or "Standard Exceeded" on the CAASPP, or "High Degree" on the CSA, will result in a \$250 award. This is intended to be a goal for them to work towards, rather than simply a reward after the fact.
4. BSCS Staff Comments (Non-Agenda Items)

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IV. HEARING SESSION

Citizens may address the board about subjects not listed on the agenda; comments on agenda items should be held until that matter is considered. In either case, speakers addressing the board are limited to three (3) minutes with a maximum of twelve (12) minutes per topic. Any member of the public who utilizes a translator will receive six (6) minutes with a maximum of twenty-four (24) minutes per topic. This ensures that non-English speakers receive the same opportunity to address the board as English speakers. Comments will be heard with no action taken.

V. CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda. Each item on the Consent Agenda and approved by the Board Members shall be deemed to have been considered in full and/or adopted as recommended.

1. Approve Board Meeting Minutes from June 11, 2026, July 9, 2026 and July 18, 2026
Recommendation: (Aimee Alling, Director) The Administration recommends approval of the minutes as presented.
2. Approve Bank Statement:
West Coast Community Bank Statement June 30, 2026 and July 31, 2026
Recommendation: (Aimee Alling, Director) I certify that I have reviewed the attached statement for consistency with the School's budget, and purchasing and accounting practices and therefore, recommend Board approval.
3. Approve Credit Card Statements:
US Bank Statement June 22, 2026 and July 22, 2026
Recommendation: (Aimee Alling, Director) I certify that I have reviewed the attached statement for consistency with the School's budget, and purchasing and accounting practices and therefore, recommend Board approval.
4. Board Report of Warrants:
Warrants from June 6, 2026 - August 24, 2026
Recommendations: (Aimee Alling, Director) I certify that I have reviewed the attached warrants for consistency with the School's budget, and purchasing and accounting practices and therefore, recommend Board approval.

Motion to Approve: Tori Sarasqueta
All in favor: Unanimous

Second: Heather O'Hara
Opposed: None

VI. ACTION/DISCUSSION

1. Approve Administrative Assistant Job Description
Recommendation: Approve updates to the Administrative Assistant Job Description
Motion to adopt: Heather O'Hara
All in favor: Unanimous

Second: Rory Griffiths
Opposed: None

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- ## VII. INFORMATION/DISCUSSION

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VIII. CLOSED SESSION

- Discuss Anticipated Litigation
- Initiation of litigation pursuant to Government Code Section 54956.9(d)(4): (1 potential case)
- Executive Directors Evaluation

Time In: 6:11pm.

IX. RECONVENE IN OPEN SESSION

Aimee will reach out to the lawyer for clarification and prepare debrief for the next board meeting. The board will discuss for an informed decision. The evaluations will be moved to the next meeting.

Time Out: 6:42PM

Report Out: Board discussed the evaluation forms and anticipated possible litigation.

X. ADJOURNMENT

Time Adjourned: 6:43PM

Items for next meeting:

- Approve Unaudited Actual, EPA and 45 Day
- Board fiscal training
- Approve J. Hernandez contract
- Executive Directors Evaluation
- Board Evaluation



P. O. Box 8426
Santa Cruz, CA 95061

BIG SUR CHARTER SCHOOL
304 FOAM ST
MONTEREY CA 93940-1408

Statement Ending 08/31/2026

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Managing Your Accounts

	Client Service	831.457.5000
	24-Hour Telebanking	831.457.5002
	Mailing Address	P.O. Box 8426 Santa Cruz, CA 95061
	Locations	wccb.com/locations
	Online Access	wccb.com

Summary of Accounts

Account Type	Account Number	Ending Balance
Business Checking	XXXXXX0996	\$3,339.32

Business Checking - XXXXXX0996

Account Summary

Date	Description	Amount	Description	Amount
08/01/2026	Beginning Balance	\$1,839.32	Minimum Balance	\$1,839.32
	1 Credit(s) This Period	\$1,500.00	Average Ledger Balance	\$0.00
	0 Debit(s) This Period	\$0.00		
08/31/2026	Ending Balance	\$3,339.32		

Electronic Credits

Date	Description	Amount
08/21/2026	ACH Deposit PAYPAL TRANSFER TRANSFER	\$1,500.00

Daily Balances

Date	Amount	Date	Amount
08/01/2026	\$1,839.32	08/21/2026	\$3,339.32

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Account Number : [REDACTED] 7669
Unique ID: XXXX XXXX XXXX 8613
BIG SUR CHARTER SCHOOL
Statement Date : 08-24-2026



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Corporate Account Summary

Previous Balance	\$1,285.31
Purchases and Other Charges	\$5,946.06
Cash Advances	\$0.00
Cash Advance Fees	\$0.00
Late Payment Charges	\$0.00
Credits	\$0.00 CR
Payments	\$1,285.31 PY

New Balance **\$5,946.06**

Disputed Amount \$0.00

Payment Information

Amount Due \$5,946.06

Payment due in accordance with your agreement with U.S. Bank.

QUESTIONS OR TO REPORT A LOST OR STOLEN CARD,
CALL CUSTOMER SERVICE 1-800-344-5696

To overnight or courier a payment, please send to:

Corporate Payment Systems
3180 Rider Trail S, Department 790428
Earth City, MO 63045-1518

Corporate Account Activity

BIG SUR CHARTER SCHOOL

Account Number: [REDACTED] 7669

Unique ID: XXXX XXXX XXXX 8613

Total Corporate Activity
\$1,285.31 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-10	08-07	7479826622200000000422	PAYMENT - THANK YOU 00000 C	1,285.31 PY

New Activity

CHRISTIN LOPEZ	Purchases	\$1,306.10	Total Activity	\$1,306.10
Account Number: [REDACTED] 7927	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 2332	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-27	07-25	24137466207001370792408	USPS PO 0557420310 PACIFIC GROVE CA	11.84
07-28	07-27	24137466209001396411387	USPS PO 0557420310 PACIFIC GROVE CA	7.24
08-03	08-02	24692166214409162373952	SIMPLISAFE 888-957-4675 MA	34.99
08-04	08-03	24275396215900019849175	SUPREME SCHOOL SPLY WEB 608-3233366 WI	274.17
08-05	08-04	24137466217001457632319	USPS PO 0557420310 PACIFIC GROVE CA	92.01
08-06	08-05	24692166217402783432098	DBC*BLICK ART MATERIAL 800-447-1892 IL	555.55
08-10	08-08	24137466221001592840821	USPS PO 0557420310 PACIFIC GROVE CA	7.20

(transactions continued on next page)

✕ Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO, ND 58125-6343

Account Number: [REDACTED] 7669
Unique ID: XXXX XXXX XXXX 8613
Amount Due: \$5,946.06

Amount Enclosed \$

If paying by check, include coupon with payment to address below.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

00000003663 000638234743527 P 2



BIG SUR CHARTER SCHOOL
ATTN CHRISTIN LOPEZ
304 FOAM ST
MONTEREY CA 93940-1408

New Activity cont				
08-13	08-12	24431066224485091672991	TARGET.COM * WWW.TARGET.CO MN	54.63
08-20	08-19	24137466232001369951238	USPS PO 0513140266 CARMEL CA	28.99
08-24	08-21	24445006234300583175197	VSP*EPS LEARNING 800-225- 920-734-5712 NH	152.21
08-24	08-22	24692166234400971631207	SIMPLISAFE 888-957-4675 MA	87.27
AIMEE ALLING			Purchases	\$4,639.96
Account Number: [REDACTED] 7891			Cash Advances	\$0.00
Unique ID: XXXX XXXX XXXX 2867			Cash Advances Fees	\$0.00
			Credits	\$0.00 CR
			Total Activity	\$4,639.96

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-30	07-29	24046916210900010292779	PAY*CITY OF MONTEREY P&R 831-6463866 CA	90.00
07-30	07-29	24492166210100057493338	OPENAI *CHATGPT SUBSCR OPENAI.COM CA	20.00
08-03	08-01	24692166213407954227890	CALIFORNIA CONSORTIUM 916-521-1136 CA	249.00
08-03	08-02	24692166214400006354035	AMAZON MKTPL*5N8MO7UA2 AMZN.COM/BILL WA	206.32
08-06	08-05	24011346218100028487775	SP WHO GIVES A CRAP US.WHOLESALE. CA	728.15
08-07	08-07	24692166219404175637233	AMAZON MKTPL*5613Z8B50 AMZN.COM/BILL WA	404.90
08-07	08-07	24692166219404181119036	AMAZON.COM*569NO7HU2 AMZN.COM/BILL WA	124.77
08-10	08-08	24137466220501300916277	TST* THE GRILL AT POINT P PACIFIC GROVE CA	119.64
08-10	08-07	24231686220851691635673	ANDRONICO S 0173 MONTEREY CA	16.98
08-10	08-07	24692166219404289328810	AMAZON MKTPL*565IG18D0 AMZN.COM/BILL WA	26.21
08-10	08-07	24692166219404309729161	AMAZON MKTPL*567GS8BR1 AMZN.COM/BILL WA	130.16
08-10	08-07	24692166219404487223367	AMAZON MKTPL*564VH9B92 AMZN.COM/BILL WA	98.30
08-10	08-07	24692166219404689019084	SQ *PG BOOKWORKS, INC PACIFIC GROVE CA	6.56
08-10	08-08	24692166220405725136169	AMAZON MKTPL*565W40K42 AMZN.COM/BILL WA	45.84
08-10	08-08	24692166220406087174327	AMAZON MKTPL*5672W7772 AMZN.COM/BILL WA	107.03
08-10	08-10	24692166222302167690688	AMAZON MKTPL*5H8CJ4490 AMZN.COM/BILL WA	16.38
08-11	08-10	24692166222302714561465	AMAZON MKTPL*5H23B94L2 AMZN.COM/BILL WA	44.34
08-12	08-11	24692166223300538451086	AMAZON MKTPL*5H9C15E31 AMZN.COM/BILL WA	92.85
08-12	08-11	24692166223300745788387	AMAZON MKTPL*5H4OQ20G1 AMZN.COM/BILL WA	103.76
08-13	08-12	24692166224301457510422	AMAZON MKTPL*5H1G03VD1 AMZN.COM/BILL WA	124.35
08-13	08-12	24692166224301488477328	AMAZON MKTPL*5H1BV8VP1 AMZN.COM/BILL WA	48.04
08-13	08-12	24692166224301716671007	AMERICAN RED CROSS 800-733-2767 DC	37.00
08-13	08-13	24692166225301904334383	AMAZON MKTPL*5H8AT1HV1 AMZN.COM/BILL WA	37.12
08-14	08-13	24692166225301978740150	AMAZON MKTPL*5H2VF2HY1 AMZN.COM/BILL WA	247.61

(transactions continued on next page)



New Activity cont				
08-14	08-13	24692166225301978761560	AMAZON MKTPL*5H9RN1HU1 AMZN.COM/BILL WA	210.18
08-14	08-13	24692166225302059248006	AMAZON MKTPL*5H8IW9ML2 AMZN.COM/BILL WA	124.28
08-14	08-13	24692166225302509204401	AMAZON MKTPL*5H8DT26F0 AMZN.COM/BILL WA	85.20
08-14	08-13	24943006226486160669483	COSTCO WHSE #0131 SAND CITY CA	186.78
08-17	08-15	24231686228861248767012	ANDRONICO S 0173 MONTEREY CA	60.49
08-17	08-15	24692166227303986450796	AMAZON MKTPL*5H7DQ7I91 AMZN.COM/BILL WA	98.31
08-17	08-17	24692166229406195422122	AMAZON.COM*5A40D93X0 AMZN.COM/BILL WA	13.06
08-18	08-17	24692166229406300027998	AMAZON MKTPL*5A31S4F32 AMZN.COM/BILL WA	223.56
08-20	08-19	24692166231408563740750	AMAZON.COM*5A2HH3QM0 AMZN.COM/BILL WA	76.40
08-21	08-20	24692166232409244944760	AMAZON MKTPL*5A31Q4KV1 AMZN.COM/BILL WA	102.68
08-21	08-21	24692166233400063750114	AMAZON MKTPL*5A83M5RC0 AMZN.COM/BILL WA	19.88
08-21	08-21	24692166233400067208366	AMAZON MKTPL*5A3J02SJ2 AMZN.COM/BILL WA	76.42
08-24	08-22	24692166234401451516041	AMAZON.COM*5O10O8LW1 AMZN.COM/BILL WA	12.77
08-24	08-23	24692166235402039670325	AMAZON.COM*5O9S723Z0 AMZN.COM/BILL WA	53.90
08-24	08-23	24692166235402411156794	AMAZON.COM*5O3KZ5T20 AMZN.COM/BILL WA	41.25
08-24	08-23	24692166235402413032423	AMAZON.COM*5O2IU2FQ2 AMZN.COM/BILL WA	83.00
08-24	08-24	24692166236402947608259	AMAZON.COM*5O1VE61M0 AMZN.COM/BILL WA	38.20
08-24	08-21	24765016234867908086003	PACIFIC GROVE HARDWARE PACIFIC GROVE CA	8.29
			Department: 00000	Total: \$5,946.06
			Division: 00000	Total: \$5,946.06

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Checks Dated 08/25/2026 through 09/21/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
13014050	08/27/2026	Beth Harris	62-5800		32.00
13014051	08/27/2026	Maze-Henry, Wyatt E	62-5200		47.60
13014052	08/27/2026	California American Water	62-5500		257.61
13014053	08/27/2026	Comcast	62-5900		507.54
13014054	08/27/2026	Paul Bruno	62-5600		9,500.00
13014055	08/27/2026	PG&E	62-5500		242.65
13014056	08/27/2026	US Bank Corporate Payment System	62-4100	152.21	
			62-4300	4,985.13	
			62-5200	429.18	
			62-5500	122.26	
			62-5800	90.00	
			62-5900	167.28	5,946.06
13015242	09/03/2026	Hernandez, Jessica L	62-5800		39.00
13015243	09/03/2026	Alpha Abacus Learning Center	62-5800		1,955.00
13015244	09/03/2026	Carmelo's Gardening	62-5800		320.00
13015245	09/03/2026	CharterSafe	62-5450		2,682.00
13015246	09/03/2026	CRF Consulting - Cindy Fellows	62-5800		825.00
13015247	09/03/2026	Comcast	62-5900		728.56
13015248	09/03/2026	Crystal Springs Water Co.	62-5500		129.28
13015249	09/03/2026	RiseLiteracy LLC	62-5800		1,440.00
13016493	09/10/2026	AT&T Mobility	62-5900		59.22
13016494	09/10/2026	AT&T Mobility	62-5900		44.73
13016495	09/10/2026	Monterey City Disposal	62-5500		656.92
13016496	09/10/2026	STAPLES ADVANTAGE	62-4300		696.18
13016497	09/10/2026	TinyEye Technologies Corp	62-5800		422.75
13016498	09/10/2026	YOUNG, MINNEY & CORR, LLP	62-5800		637.50
13016499	09/10/2026	Zearn	62-5800		3,500.00
Total Number of Checks			22		30,669.60

Fund Recap

Fund	Description	Check Count	Expensed Amount
62	Charter School Enterprise	22	30,669.60
	Total Number of Checks	22	30,669.60
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		30,669.60

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Big Sur Charter School

2025 - 2026

Unaudited Actuals

Big Sur Charter School

2025 - 2026 Unaudited Actuals

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Charter Number: 1000

To the entity that approved the charter school:

2025-26 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____

Date: _____

Charter School Official

(Original signature required)

Printed Name: Aimee Alling

Title: Director

To the County Superintendent of Schools:

2025-26 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____

Date: _____

Authorized Representative of

Charter Approving Entity

(Original signature required)

Printed Name: Dr. Colleen Stanley

Title: Associate Superintendent

To the Superintendent of Public Instruction:

2025-26 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____

Date: _____

County Superintendent/Designee

(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Dr. Biljana Babic Tatomirovic

Name

Director, District Advisory Services

Title

831-755-6401

Telephone

btatomirovic@montereycoe.org

E-mail Address

For Charter School:

Cindy Fellows

Name

Chief Business Officer

Title

831-682-1676

Telephone

cindy.fellows1210@gmail.com

E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,292,965.00	0.00	-100.0%
2) Federal Revenue		8100-8299	15,678.66	0.00	-100.0%
3) Other State Revenue		8300-8599	12,073.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	125,037.12	0.00	-100.0%
5) TOTAL, REVENUES			1,445,754.03	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	456,506.65	0.00	-100.0%
2) Classified Salaries		2000-2999	193,928.75	0.00	-100.0%
3) Employee Benefits		3000-3999	270,933.60	0.00	-100.0%
4) Books and Supplies		4000-4999	64,348.72	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	442,779.98	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,284.98	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,442,782.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,971.35	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	510,096.16	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(510,096.16)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(507,124.81)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	507,124.81	0.01	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			507,124.81	0.01	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			507,124.81	0.01	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.01	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.01	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	672,827.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,422.76		
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) Fixed Assets					

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Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			745,250.11		
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	745,250.11		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			745,250.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	509,515.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	191,452.00	0.00	-100.0%
State Aid - Prior Years		8019	16,517.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	575,481.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,292,965.00	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	15,678.66	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,678.66	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,065.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	27,472.00	0.00	-100.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	(18,472.75)	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590	(15,269.00)	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,278.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			12,073.25	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,081.48	0.00	-100.0%
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%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	3,390.64	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	98,565.00	0.00	-100.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,037.12	0.00	-100.0%
TOTAL, REVENUES			1,445,754.03	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	393,214.09	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	63,292.56	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			456,506.65	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	154,974.35	0.00	-100.0%
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	38,954.40	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			193,928.75	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	152,026.04	0.00	-100.0%
PERS		3201-3202	41,210.88	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	16,236.46	0.00	-100.0%
Health and Welfare Benefits		3401-3402	52,598.57	0.00	-100.0%
Unemployment Insurance		3501-3502	339.49	0.00	-100.0%
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	8,522.16	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			270,933.60	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,837.17	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,511.55	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,348.72	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,283.98	0.00	-100.0%
Dues and Memberships		5300	725.00	0.00	-100.0%
Insurance		5400-5499	31,901.41	0.00	-100.0%
Operations and Housekeeping Services		5500	11,332.32	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,666.70	0.00	-100.0%
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		5800-5899	272,204.03	0.00	-100.0%
Communications		5900	13,666.54	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			442,779.98	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	14,284.98	0.00	-100.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,284.98	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			1,442,782.68	0.00	-100.0%
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%
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	510,096.16	0.00	-100.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			510,096.16	0.00	-100.0%
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)			(510,096.16)	0.00	-100.0%

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Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,292,965.00	0.00	-100.0%
2) Federal Revenue		8100-8299	15,678.66	0.00	-100.0%
3) Other State Revenue		8300-8599	12,073.25	0.00	-100.0%
4) Other Local Revenue		8600-8799	125,037.12	0.00	-100.0%
5) TOTAL, REVENUES			1,445,754.03	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		984,507.50	0.00	-100.0%
2) Instruction - Related Services	2000-2999		244,251.20	0.00	-100.0%
3) Pupil Services	3000-3999		28,303.06	0.00	-100.0%
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		41,554.72	0.00	-100.0%
8) Plant Services	8000-8999		129,881.22	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,284.98	0.00	-100.0%
10) TOTAL, EXPENSES			1,442,782.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,971.35	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	510,096.16	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(510,096.16)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(507,124.81)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	507,124.81	0.01	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			507,124.81	0.01	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			507,124.81	0.01	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.01	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.01	New

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Description	2025-26 Unaudited Actuals			2026-27 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	105.66	104.42	105.66			
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)	105.66	104.42	105.66	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)	105.66	104.42	105.66	0.00	0.00	0.00

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Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Capital Assets

27 75150 0118349
Form ASSET
G8APJMFKS5(2025-26)

	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			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		8,742.00	8,742.00			8,742.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	8,742.00	8,742.00	0.00	0.00	8,742.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings		(1,700.00)	(1,700.00)	(538.00)		(2,238.00)
Equipment			0.00			0.00
Total accumulated depreciation	0.00	(1,700.00)	(1,700.00)	(538.00)	0.00	(2,238.00)
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	7,042.00	7,042.00	(538.00)	0.00	6,504.00
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	0.00	7,042.00	7,042.00	(538.00)	0.00	6,504.00
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

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Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,952,878.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,678.66
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	14,284.98
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	510,096.16
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				524,381.14
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	0.00
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)				1,412,819.04
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				104.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,530.16
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.)			1,296,099.71	12,945.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			510,096.16	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			1,806,195.87	12,945.46
B. Required effort (Line A.2 times 90%)			1,625,576.28	11,650.91
C. Current year expenditures (Line I.E and Line II.B)			1,412,819.04	13,530.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			212,757.24	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 2027-28 may be reduced by the lower of the two percentages)	13.09%	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
Closure of Big Sur Charter and fund balance closed out	510,096.16	
Total adjustments to base expenditures	510,096.16	0.00

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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) 0.00
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) 921,369.00

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) 0.00%

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) 33,404.72
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)	0.00
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)	0.00
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)	33,404.72
9. Carry-Forward Adjustment (Part IV, Line F)	13,722.76
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	47,127.48
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	984,507.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	244,251.20
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,303.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	150.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	8,000.00
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)	0.00
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)	30,947.94
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)	98,933.28
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	1,395,092.98
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)	2.39%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	3.38%
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	

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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)	33,404.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	6,545.79
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 (1.88%) times Part III, Line B19); zero if negative	13,722.76
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	13,722.76
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)	13,722.76

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Approved
indirect
cost
rate: 1.88%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

27 75150 0118349
Form L
G8APJMFKS5(2025-26)

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		0.00	0.00
2. State Lottery Revenue	8560	19,220.00		8,252.00	27,472.00
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)		19,220.00	0.00	8,252.00	27,472.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
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		8,252.00	8,252.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	19,220.00			19,220.00
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)		19,220.00	0.00	8,252.00	27,472.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
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.

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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	0.00	0.00	0.00	0.00		0.00
	Regular Education, K-12	770,372.12	334,980.99	1,105,353.11	33,117.90		1,138,471.01
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Continuation Schools	0.00	0.00	0.00	0.00		0.00
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	0.00	0.00	0.00	0.00		0.00
	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Special Education	242,438.44	39,161.43	281,599.87	8,436.82		290,036.69
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs ----	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					524,381.14	524,381.14
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) (lines CAC, line E)		0.00	0.00	0.00		0.00
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	1,012,810.56	374,132.42	1,386,942.98	41,954.72	524,381.14	1,952,878.84

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	770,372.12	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	770,372.12
3103	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	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
4780	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	214,135.38	0.00	0.00	0.00	28,303.06	0.00	0.00			0.00	0.00	242,438.44
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		984,507.50	0.00	0.00	0.00	28,303.06	0.00	0.00	0.00	0.00	0.00	0.00	1,012,810.56

* Functions 7100-7199 for goals 8100 and 8500

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A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-5999 and 9000, Objects 1000-7999)	150.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	8,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	33,404.72
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	41,554.72
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,012,810.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	374,132.42
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,386,942.98
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,386,942.98
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D)		3.00%

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Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Big Sur Unified
Monterey County

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				524,381.14	524,381.14
Total Other Costs	0.00	0.00	0.00	524,381.14	524,381.14

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	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)	0.00	0.00	244,251.20	0.00	30,947.94	98,933.28	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten								
1110 Regular Education, K-12								
3100 Alternative Schools			5.00		5.00	3.00		
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)			.50		.50	.50		
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	5.50	0.00	5.50	3.50	0.00	

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001			
Description		SPED Local	TOTAL
FEDERAL PROGRAM NAME			
FEDERAL CATALOG NUMBER		13379	
RESOURCE CODE		3310	
REVENUE OBJECT		8181	
LOCAL DESCRIPTION (if any)		Fed SPED	
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			
b. Transferability (ESSA)		15,678.66	15,678.66
c. Other Adjustments			0.00
d. Adj Curr Yr Award			0.00
(sum lines 2a, 2b, & 2c)			
3. Required Matching Funds/Other		15,678.66	15,678.66
4. Total Available Award			0.00
(sum lines 1, 2d, & 3)		15,678.66	15,678.66
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			
10. Non Donor-Authorized Expenditures		15,678.66	15,678.66
11. Total Expenditures (lines 9 & 10)		15,678.66	15,678.66
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)		(15,678.66)	(15,678.66)
23. a. Unearned Revenue			0.00

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001
b. Accounts Payable		0.00
c. Accounts Receivable		15,678.66
14. Unused Grant Award Calculation (line 4 minus line 9)		
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00
	15,678.66	15,678.66

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2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Big Sur Charter
Big Sur Unified
Monterey County

Description		001	002	TOTAL
STATE PROGRAM NAME	RESOURCE CODE	STRS On Behalf	Literacy	
REVENUE OBJECT		7690	7810	
LOCAL DESCRIPTION (if any)		8590	8590	
AWARD				
1. Prior Year Carryover			953.00	953.00
2. a. Current Year Award		46,159.00	1,389.00	47,548.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)				
3. Required Matching Funds/Other		46,159.00	1,389.00	47,548.00
4. Total Available Award				0.00
(sum lines 1, 2c, & 3)		46,159.00	2,342.00	48,501.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year			953.00	953.00
6. Cash Received in Current Year		46,159.00	1,389.00	47,548.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)		46,159.00	2,342.00	48,501.00
EXPENDITURES				
9. Donor-Authorized Expenditures		46,159.00	2,342.00	48,501.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)		46,159.00	2,342.00	48,501.00
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	0.00
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation				

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Description	001		002	
(line 4 minus line 9)		0.00	0.00	0.00
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)		46,159.00	2,342.00	48,501.00

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2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Big Sur Charter
Big Sur Unified
Monterey County

Description		001	002
LOCAL PROGRAM NAME		Fund Raising	Coastal Stewardship
RESOURCE CODE		9013	9014
REVENUE OBJECT		8699	8980
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award		1,903.82	119,871.40
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)			
3. Required Matching Funds/Other		1,903.82	119,871.40
4. Total Available Award			0.00
(sum lines 1, 2c, & 3)		1,903.82	119,871.40
REVENUES			
5. Unearned Revenue Deferred from Prior Year		56,248.36	56,248.36
6. Cash Received in Current Year		40,041.59	119,871.40
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		96,289.95	119,871.40
EXPENDITURES			
9. Donor-Authorized Expenditures		1,903.82	119,871.40
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		1,903.82	119,871.40
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)		94,386.13	0.00
a. Unearned Revenue			
b. Accounts Payable		94,386.13	94,386.13
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			

2025-26 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001		002	
(line 4 minus line 9)		0.00	0.00	0.00
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)	1,903.82		119,871.40	121,775.22

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2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Big Sur Charter
Big Sur Unified
Monterey County

Description		001	002	003	004	005	006	007
STATE PROGRAM NAME								
RESOURCE CODE		LCFF Supplemental 0940	Unrestricted Lottery 1100	EPA 1400	Student Support 6019	Prop 39 6230	Rest. Lottery 6300	SPED 6500
REVENUE OBJECT		8980	8560	8012	8590	8590	8560	8792
LOCAL DESCRIPTION (if any)		LCAP		Ed. Protection Act		Clean Energy	Inst. Materials	
AWARD								
1. Prior Year Restricted Ending Balance						15,269.00		
2. a. Current Year Award		63,556.00	19,931.80	191,452.00	31,505.00		9,172.47	89,175.00
b. Other Adjustments			(711.80)	16,517.00		(15,269.00)	(920.47)	9,390.00
c. Adj Curr Yr Award (sum lines 2a & 2b)								
3. Required Matching Funds/Other		63,556.00	19,220.00	207,969.00	31,505.00	(15,269.00)	8,252.00	98,565.00
4. Total Available Award (sum lines 1, 2c, & 3)		63,556.00	19,220.00	207,969.00	31,505.00	0.00		98,565.00
REVENUES								
5. Cash Received in Current Year		63,556.00	19,787.83	188,939.00	31,505.00	(15,269.00)	7,489.29	82,675.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(711.80)	16,517.00			(920.47)	9,390.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	143.97	(7,487.00)	0.00	0.00	1,683.18	6,500.00
b. Noncurrent Accounts Receivable				(7,487.00)				
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	143.97	0.00	0.00			6,500.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)		63,556.00	19,931.80	198,939.00	31,505.00	(15,269.00)	9,172.47	89,175.00
EXPENDITURES								
10. Donor-Authorized Expenditures								
11. Non Donor-Authorized Expenditures		63,556.00	19,220.00	207,969.00	31,505.00		8,252.00	98,565.00
12. Total Expenditures								10,710.31

Pages 748 Blank

Description	001	002	003	004	005	006	007
(line 10 plus line 11)		63,556.00	19,220.00	207,969.00	31,505.00	8,252.00	109,275.31
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)		0.00	0.00	0.00	0.00	0.00	0.00

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING
BALANCES

Description		008	009	010	011	012	
STATE PROGRAM NAME							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							127,627.23
2. a. Current Year Award		14,701.23		22,657.00	75,000.00		433,222.27
b. Other Adjustments	12,614.00			13,563.00		2,253.00	
c. Adj Curr Yr Award	(3,595.00)			(32,035.75)	(75,000.00)		(101,625.02)
(sum lines 2a & 2b)							
3. Required Matching Funds/Other	9,019.00	0.00		(18,472.75)	(75,000.00)	2,253.00	331,597.25
4. Total Available Award							0.00
(sum lines 1, 2c, & 3)	9,019.00	14,701.23		4,184.25	0.00	2,253.00	459,224.48
REVENUES							
5. Cash Received in Current Year	8,295.00			(18,472.75)	(75,000.00)	2,253.00	305,758.37
6. Amounts Included in Line 5 for Prior Year Adjustments	(3,595.00)						20,679.73
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,319.00	0.00		0.00	0.00	0.00	5,159.15
b. Noncurrent Accounts Receivable							(7,487.00)
c. Current Accounts Receivable (line 7a minus line 7b)	4,319.00	0.00		0.00	0.00	0.00	12,646.15
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	12,614.00	0.00		(18,472.75)	(75,000.00)	2,253.00	318,404.52
EXPENDITURES							
10. Donor-Authorized Expenditures	9,019.00	14,701.23		4,184.25		2,253.00	459,224.48
11. Non Donor-Authorized Expenditures							10,710.31
12. Total Expenditures (line 10 plus line 11)	9,019.00	14,701.23		4,184.25	0.00	2,253.00	469,934.79

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)		0.00	0.00	0.00	0.00

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Pages 13 & 14 Blank

	2025-26	2026-27	2027-28	2028-29
General Assumptions				
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%
Enrollment Count	110	110	110	110
Unduplicated Pupil Count (UPC)	28	28	28	28
Unduplicated Pupil Percentage (UPP)	27.42%	26.17%	25.45%	25.45%
Current Year LCFF Average Daily Attendance	105.66	105.66	105.66	105.66
LCFF Entitlement Summary				
Base Grant	\$1,095,880	\$1,143,120	\$1,180,829	\$1,217,301
Grade Span Adjustment	63,059	65,778	67,906	70,034
<i>Adjusted Base Grant</i>	\$1,158,939	\$1,208,898	\$1,248,735	\$1,287,335
Supplemental Grant	63,556	63,274	63,561	65,526
Total Base, Supplemental and Concentration G	\$1,222,495	\$1,272,172	\$1,312,296	\$1,352,861
Add-on: Transitional Kindergarten	53,953	56,470	58,331	60,133
Total Allowance and Add-On Amounts	\$53,953	\$56,470	\$58,331	\$60,133
Total LCFF Entitlement Before Adjustments (ex	\$1,276,448	\$1,328,642	\$1,370,627	\$1,412,994
Total LCFF Entitlement (excludes Additional Sta	\$ 1,276,448	\$ 1,328,642	\$ 1,370,627	\$ 1,412,994
LCFF Entitlement Per ADA (excludes Categorical	\$ 12,081	\$ 12,575	\$ 12,972	\$ 13,373
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 80	\$ 509,515	\$ 539,698	\$ 555,647	\$ 572,831
EPA, Current Year (Resource 1400, Object Code	\$ 191,452	\$ 213,463	\$ 239,499	\$ 264,682
In-Lieu of Property Taxes (Object Code 8096)	\$ 575,481	\$ 575,481	\$ 575,481	\$ 575,481
Total LCFF Entitlement	\$ 1,276,448	\$ 1,328,642	\$ 1,370,627	\$ 1,412,994
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transp	\$ 1,212,892	\$ 1,265,368	\$ 1,307,066	\$ 1,347,468
Supplemental and Concentration Grant funding	\$ 63,556	\$ 63,274	\$ 63,561	\$ 65,526
Percentage to Increase or Improve Services	5.24%	5.00%	4.86%	4.86%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,943.95	\$ 12,429.19	\$ 12,820.98	\$ 13,217.17
Grades 4-6	\$ 10,981.94	\$ 11,428.41	\$ 11,789.00	\$ 12,153.66
Grades 7-8	\$ 11,306.83	\$ 11,766.21	\$ 12,137.90	\$ 12,513.07
Base Grants				
Grades TK-3	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392
Grades 4-6	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565
Grades 7-8	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907
Grade Span Adjustment				
Grades TK-3	\$ 1,067	\$ 1,113	\$ 1,149	\$ 1,185
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,323	\$ 11,811	\$ 12,200	\$ 12,577
Grades 4-6	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565
Grades 7-8	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907
Prorated Base Grants				
Grades TK-3	\$ 10,256	\$ 10,698	\$ 11,051	\$ 11,392
Grades 4-6	\$ 10,411	\$ 10,860	\$ 11,218	\$ 11,565
Grades 7-8	\$ 10,719	\$ 11,181	\$ 11,550	\$ 11,907

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LCFF CALCULATOR

118349	5	LEA: Big Sur Charter
NO	Projection Title:	25-26 LCFF Closing V27.2
Charter	Created by:	Cindy Fellows
	Email:	cindy.fellows1210@gmail.com
8/8/2026	Phone:	831-682-1676

Big Sur Charter (118349)	2024	2025-26	2026-27	2027-28	2028-29
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance - DOF)	2.30%	4.31%	3.30%	3.09%	3.09%
Statutory COLA	2.30%	2.87%	3.30%	3.09%	3.09%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 5,545	\$ 5,704	\$ 5,892	\$ 6,074	\$ 6,074
EPA Entitlement as % of statewide adjusted Revenue Lim	62.47675118%	62.47675118%	62.47675118%	62.47675118%	62.47675118%

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

I-4	In-Lieu of Property Tax	575,481	575,481	575,481	575,481
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1, A-2, A-3	Enrollment	110	110	110	110
B-1, B-2, B-3	Unduplicated Pupil Count	28	28	28	28
	Single Year Unduplicated Pupil Percentage	25.45%	25.45%	25.45%	25.45%
C-1	Unduplicated Pupil Percentage (%) - 3 Year I	27.42%	26.17%	25.45%	25.45%

(d) AVERAGE DAILY ATTENDANCE (ADA)

G-4	TK (Effective 2022-23)	9.73	9.90	9.90	9.90
-----	------------------------	------	------	------	------

ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter P2 Data - Note: Charter School ADA is always funded on current year

B-1	Grades TK-3	59.10	59.10	59.10	59.10
B-2	Grades 4-6	30.28	30.28	30.28	30.28
B-3	Grades 7-8	16.28	16.28	16.28	16.28
	SUBTOTAL ADA	105.66	105.66	105.66	105.66
	RATIO: ADA to Enrollment	0.96	0.96	0.96	0.96

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

	Did your district meet the requirements of	YES	YES	YES	YES
--	--	-----	-----	-----	-----

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Big Sur Charter School
Education Protection Account - EPA (Resource 1400)
Expenditures for 2025 - 2026

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	\$0.00
Revenue Limit Sources (Educational Protection Account)	8010-8099	\$207,969
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	\$207,969
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$207,969
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		\$0.00



Big Sur Charter School - Relay Solution & Next Steps

Penka Heusinkveld <pheusinkveld@relaypro.com>
To: Aimee Alling <director@bigsurcharterschool.org>

Tue, Jun 16, 2026 at 11:28 AM

Hi Aimee,

Thank you again for your time today. It was great speaking with you and learning more about Big Sur Charter School's unique environment and hybrid learning model.

As a recap, we discussed the challenges of maintaining reliable communication across your campus, particularly when staff are working in field locations and need dependable communication during urgent situations. We also talked about the limitations you've experienced with traditional walkie-talkies, including interference issues and the need for a more secure, reliable solution than cell phones alone.

Relay can help by providing:

- **Nationwide coverage** through cellular and WiFi connectivity, keeping your team connected both on campus and during field trips
- **Private, interference-free communication** with dedicated channels for your staff
- **Emergency-ready features** including panic alerts, GPS tracking, one-to-one calling, and do not disturb mode
- **Simple, durable devices** that are easy for any staff member to use right away

I've also included:

- **A Relay quote** based on the solution we discussed
- **Fleet Shield**, which outlines our warranty and device replacement coverage

Thank you for everything you and your team do to support and shape the next generation. It's clear how much thought and care go into creating a safe, engaging learning environment for your students, and it was a pleasure learning more about your mission.

Please let me know if there's anything else I can provide, any tweaks to the quote that need to be made, or any questions I can answer while you review everything.

Looking forward to speaking again soon :)

Best,
Penka Heusinkveld
Account Executive
910.520.8813
[How Education Teams are using Relay](#)
[Book a Quick Call on My Calendar](#)

2 attachments



Q26062W8GGYUS-1.pdf

41K



Subject: New Proposal

Valid Until:

Presented to:

PROPOSAL

Q26062W8GGYUS-1

Big Sur Charter School

Associated Invoice Amount: \$6,807.50

Annualized Service Price: \$3,000.00

Includes:

One-time Charges: \$3,807.50

Contract Length: 3 years

Invoice Service Charges: \$3,000.00

Currency: USD

Product	Description	Type	Unit Price	Qty	Total
RelayX	Physical Relay Device	One-time	\$399.00	1	\$399.00
RelayM	Physical Relay Device	One-time	\$349.00	8	\$2,792.00
RelayM Slim Clip Case	RelayM case with an integrated slim profile clothing clip and carabiner loop	One-time	\$35.00	8	\$280.00
USB-C Single Wall Charger With Cable	Wall charger with USB-C to USB-C eFuse cable	One-time	\$20.00	9	\$180.00
RelayX Slim Clip Case	RelayX case with an integrated slim profile clothing clip and carabiner loop	One-time	\$35.00	1	\$35.00
Pro Plan	Service plan required to power each Relay device as well as dashboard and app users.	Service	\$300.00	10	\$3,000.00

Shipping Cost: \$121.50

Grand Total: \$6,807.50

Notes: