

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
September 11, 2024
6:00 p.m. Closed Session
6:30 p.m. Estimated Open Session
District LCAP Goals

- ❖ Goal 1 – Biggs Unified will provide conditions of learning that will develop College and Career Ready students. Priority 1, 2 and 7.
- ❖ Goal 2 – Biggs Unified will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8.
- ❖ Goal 3 – Biggs Unified will promote students engagement and a school culture conducive to learning. Priority 3, 5 and 6.

OPEN SESSION

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

5. APPROVAL OF MINUTES

Pg 5-9 A. August 14, 2024 Regular Meeting

Pg 10-11 B. August 26, 2024 Special Meeting

6. PUBLIC COMMENT – Anyone wishing to address the Board on Items listed under Closed Session on the agenda may do so at this time. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

CLOSED SESSION

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Litigation; Pursuant to Government Code Section 54956.9

If Closed Session is not completed before 6:30 p.m., it will resume immediately following the open session/regular meeting.

RECONVENE TO OPEN SESSION

7. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION

8. PARENT ASSOCIATIONS REPORTS

9. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS

10. PUBLIC COMMENT - Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

11. PUBLIC HEARING

Pg 12 A. To allow public input on the Resolution regarding Sufficiency of Instructional Materials for 2024/2025

At this time, the public is invited to provide input and comments to the Governing Board on the Resolution Regarding Sufficiency of Instructional Materials for 2024-2025.

Item is closed for public comments.

Board Discussion.

12. STUDENT REPRESENTATIVE REPORTS AND RECOGNITION

- A. Student(s) of the Month

- B. ASB

- C. FFA

13. REPORTS - Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities

- A. DEAN OF STUDENTS' REPORT:

- B. RES/MIDDLE SCHOOL PRINCIPAL'S REPORT:
 - Pg 13-31 1. Standards Based Report Cards for TK-6th presentation

- C. HIGH SCHOOL PRINCIPAL'S REPORT:

- Pg 32 D. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT:

- E. SUPERINTENDENT'S REPORT:

- Pg 33-38 F. CBO'S REPORT:

- G. BOARD MEMBER REPORTS:

14. CONSENT AGENDA - All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

- Pg 39 A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2024-2025 school year

- Pg 40-41 B. Approve AP Vendor Check Register and Purchase Order Listing August 1, 2024– August 31, 2024

- Pg 42 C. Approve Fundraiser Requests for 2024-2025

15. ACTION ITEMS

Pg 43-44 A. Adopt Resolution 2024/2025 #01 "Resolution Regarding Sufficiency of Instructional Materials" for 2024-2025

- Pg 45-51 B. Approve 2023-2024 Annual Disclosure of Capital Facilities/Accounting of Developer Fees
- C. Approve overnight conference for CBO Analyst Dyer to attend the CBO Symposium Nov. 20-22 using \$2,552.31 of Educator Effectiveness Block Grant funds
- Pg 52-53 D. Approve MOU with BCOE for Librarian of Record Services
- Pg 54-58 E. Adopt Resolution 2024/2025 #02 "Resolution for Adopting the GANN Limit"
- Pg 59-93 F. Approve Section 125 Flexible Benefit Plan for 2024-2025
- Pg 94-95 G. Approve MOU with BCOE for the After School Education and Safety Program (ASES)
- Pg 96-224 H. Approve the Unaudited Actuals Fiscal Year 2023-2024 Report
- Pg 225-226 I. Approve overnight trip to an away game for the Football and Cheer teams
- Pg 227-229 J. Approve joining Mountain View Food Purchasing Cooperative with Enterprise Elementary School District
- Pg 230-233 K. Adopt Resolution 2024/2025 #03 "Resolution to Transfer Funds from Fund 01 to Fund 17"

16. PERSONNEL ACTION

- A. Approve Robyn Solansky as a Gateworker for district athletic events
- B. Approve Ana Tinoco as a Substitute Classified Worker
- C. Approve Bailey Kassel as a Certificated Substitute Teacher
- D. Approve Kayla Bennett as a Certificated Substitute Teacher
- E. Approve Sonia Zarate as a Certificated Substitute Teacher
- Pg 234 F. Approve Joelle Proper as the Middle School Volleyball Coach
- G. Approve Chandra Vines as an Assistant Varsity Volleyball Coach
- H. Accept resignation of David Christian, SDC Teacher, effective August 30, 2024
- I. Accept resignation of Jessica Hane, 6 Hour Instructional Aide at Richvale, effective August 30, 2024
- J. Accept resignation of Diane Tabor, 4.5 Hour Instructional Aide at Richvale, effective August 31, 2024
- K. Approve Diane Tabor as a 6 Hour Instructional Aide at Richvale effective September 1, 2024
- L. Approve hiring Cody Owen as Head Groundskeeper/Bus Driver effective September 3, 2024
- M. Approve Dae Hogan as a Certificated Substitute Teacher

17. INFORMATION ITEMS

- Pg 235 A. Events Calendar
- Pg 236-238 B. Bond Information and Update

18. FUTURE ITEMS FOR DISCUSSION

19. ADJOURNMENT

Notice to the Public: Please contact the Superintendent's Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request. Agenda materials are available for public inspection at 300 B St., Biggs, CA 95917

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
August 14, 2024

OPEN SESSION

CALL TO ORDER – President Brown called the meeting to order at 6:03 p.m.

ROLL CALL - Board members present: Linda Brown, Melissa A. Atteberry, M. America Navarro, Jonna Phillips, and Sean Avram were present. Board members absent: No board members were absent.

PLEDGE OF ALLEGIANCE – President Brown led the Pledge of Allegiance.

APPROVAL OF AGENDA – (with Amendments listed below)

Add Consent Agenda Item 13 D: Consider 1 year unpaid Leave of Absence request from Jessica Hane (Inst. Aide @RES)

Add Action Item 14 M: Approve Independent Study Plan for School Year 2024-2025

Add Personnel Item 15 H: Approve Alexis Allen as a Certificated Substitute Teacher

Add Personnel Item 15 I: Approve Tabatha Hennessy as TK-K Teacher effective August 15, 2024

Add Personnel Item 15 J: Approve Melissa Hall as a Substitute Classified Instructional Aide

The Board approved the agenda as presented with Amendments. MSCU (Navarro/Avram) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

APPROVAL OF MINUTES

The Board approved the minutes from the Special Board Meetings on June 26, 2024 and July 16, 2024 as written. MSCU (Avram/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

PUBLIC COMMENT (Closed Session Items) - None

The Board adjourned into Closed Session at 6:05 p.m.

CLOSED SESSION

1. **Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957**
2. **Litigation; Pursuant to Government Code Section 54956.9**
3. **Instructions to Board Negotiators, Superintendent and Board Member, Pursuant to Government Code Section 54957.6(a)**

Closed Session was adjourned at 6:36 pm and the Board reconvened to Open Session at 6:36 pm.

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Beverly Landers, Dean of Students; Tracey McPeters, Principal

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Brown announced that no action was taken in Closed Session.

PARENT ASSOCIATIONS REPORTS – None

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS - None

PUBLIC COMMENT-

Char Locey wanted to give kudos to Bev Landers and Tracey McPeters. She stated that they are caring, supportive, and wonderful. They have good character and are very professional. She is inspired by their efforts to make the school feel like a village. Bev and Tracey work well as a team. Char wants to thank the Board for hiring them as she hopes their presence will draw in good new hires to our District.

The Moffitts addressed Consent Agenda Item A regarding the Inter-District transfer of their son Case which has been recommended to be denied. Derek Moffitt is a 1993 alumni of Biggs High. The decision to request a transfer to Gridley for his son was thoughtful and painful. Math is his son’s passion, and in his opinion, the BHS math program is below standards. He compared state test results from BHS and GHS and found Biggs had the lowest scores in Butte County. He believes Gridley’s math program is more rigorous and will challenge his son to be a top student. Sandi Moffitt stated that her kids have moved in and out of this school district because they were not learning here. She is concerned that her son will not be challenged if he stays in Biggs. She stated that Gridley will accept him into AP and honors courses and that they have room for her son. She is requesting a transfer release tonight so that they do not have to appeal to BCOE, as their case would not be heard until September 9th. Case Moffitt stated that he wants to attend Gridley High School’s honors and AP classes. His favorite subject is math. In his opinion, BHS will not meet his needs in that area.

STUDENT REPRESENTATIVE REPORTS AND RECOGNITION:

- A. ASB REPORT: ASB President Maily Seipert reported that they are beginning to plan for Homecoming. The theme will be Big Cities. There will be a parade with floats and dress up days leading up to the game. They voted on a design for ASB shirts. The Buddy Reading Program will continue this year. ASB members will partner up with classes at the elementary school and read to younger students.
- B. FFA REPORT: FFA President Joselyn Navarro reported that they are selling Chapter shirts for \$25 again this year. They will be selling Pig Raffle tickets soon, and the winner will be announced on September 20th. The Butte County Fair is from Aug. 20th-24th. Biggs has rabbits, pigs, goats, lambs, and a turkey entered. Member Tylar Ainslie won a Supreme honor for his goats at the California State Fair over the summer. They have planned a Back to School Breakfast for the high school staff. Floral Subscriptions will soon be available for sale.

REPORTS:

- A. DEAN OF STUDENTS’ REPORT: Beverly Landers read her report and submitted it for the record.
- B. RES/MIDDLE SCHOOL PRINCIPAL’S REPORT: Tracey McPeters read her report and submitted it for the record.
- C. HIGH SCHOOL PRINCIPAL’S REPORT: Doug Kaelin reported that Freshmen Orientation was well attended and that the foreign exchange students were invited to participate. Staff is focusing on the WASC accreditation update during articulation time. They will also be updating pacing guides to state standards. Our general education math program will be shifting to align with standards found on the

state CAASPP test. The first five days of the school year have gone smoothly. The FFA officers will be attending a conference this weekend. The football teams are scrimmaging Gridley this Saturday, Aug. 17th. Volleyball starts soon. An issue with a classroom air conditioner has been fixed.

- D. M/O/T/, FOOD SERVICE DIRECTOR’S REPORT: John Strattard’s previously submitted report was reviewed.
- E. SUPERINTENDENT’S REPORT: Doug Kaelin reported that the staff Welcome Back Breakfast went well. MOT had all sites prepared and did a great job over the summer. The new bus finally arrived, and it has air conditioning. We are moving forward in the Bond Measure process focusing on funding for four main projects. It will be Measure A on the November ballot. It is hopeful that we will get good community involvement.
- F. CBO’S REPORT: CBO Analyn Dyer read her previously submitted report.
- G. BOARD MEMBER REPORTS: Melissa A. Atteberry commented that she loves the School Advisory idea and would like to be involved at Biggs Elementary School.

CONSENT AGENDA:

The Board asked that Consent Agenda Items A and D be removed for further discussion. The Board approved Consent Agenda Items B and C. MSCU (Atteberry/Phillips) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- B. Approve AP Vendor Check Register and Purchase Order Listing July 1, 2024– July 31, 2024
- C. Accept donation from Positive Educational Partnership in the amount of \$200.00 to help families in need of financial support for school supplies

Consent Agenda Items removed for further discussion:

- A. **Approve Inter-District Agreement Request(s) for the 2024-2025 school year** – Melissa A. Atteberry wanted to know the criteria for accepting/denying transfer requests. Mr. Kaelin explained that for incoming students he looks for any behavior issues or students needing services that will cost the district extra money. He also checks to see if there is room in the requested grade levels. Mr. Kaelin explained that for outgoing requests he refers to Board Policy that lists what constitutes an automatic approval. He stated that each district could choose its own criteria. Mr. Kaelin reviewed our automatic release approval reasons.

The Board approved the Superintendent’s recommendations regarding Inter-District Agreement Request(s) as listed for the 2024-2025 school year. MSC (Phillips/Navarro) 4/1

Brown – Aye Atteberry – Nay Navarro – Aye Phillips – Aye Avram – Aye

- D. **Consider 1 year unpaid Leave of Absence request from Jessica Hane (Instructional Aide @RES)** – Discussion was held concerning the issues that may arise from granting a Leave of Absence. It was mentioned that it might be difficult to get a quality long-term sub for this position.

The Board denied the requested Leave of Absence MSCU (Phillips/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

ACTION ITEMS:

The Board approved Action Items A through M. MSCU (Atteberry/Avram) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Ag Incentive Grant Application for 2024-2025
- B. Approve MOU with Tehama County Teacher Induction Program for 2024-2025. This is funded out of the Educator Effectiveness Block Grant
- C. Accept REAP Grant for the 2024-2025 school year in the amount of \$9,857.00
- D. Adopt the New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA June 2024 and July 2024 releases
- E. Approve the Butte-Glenn Community College District College and Career Access Pathways Partnership Agreement for the 2024-2025 school year
- F. Approve bid from Demco for the BHS Library countertop in the amount of \$6,803.76 to be paid for with ESSER funds
- G. Approve purchase of TVs and wall mounts from CDW-G in the amount of \$9,897.24 using LCAP funds
- H. Approve renewal of Acellus Educational Services LLC license in the amount of \$12,450.00 using LCAP funds
- I. Approve quote from Gaynor for ALTA Access Control using \$16,131.36 in ESSER funds and the remaining balance of \$5,877.90 will be paid for with General Unrestricted funds
- J. Approve proposal from Gaynor for the Alta Cloud CCTV Control System Project in the amount of \$50,429.56. \$14,033.45 will come from Unrestricted Funds, \$36,396.11 will come from ESSER Funds, and \$7,697 will be added to the LCAP facility goals beginning in school year 25/26
- K. Approve Legal Services Agreement with the Law Offices of Young, Minney, and Corr LLP in the amount of \$5,000.00 for purposes of writing the charter petition for Richvale Elementary School
- L. Approve purchase and installation of an AC unit for BHS Room 11 from Emerson HVAC in the amount of \$7,000.00 using General Unrestricted Funds
- M. Approve Independent Study Plan for School Year 2024-2025

PERSONNEL ACTION ITEMS:

Jonna Phillips moved to approve Personnel Action Items A-J. Motion died for lack of a second. The Board approved Personnel Action Items A through E, removed Item F, and approved Personnel Action Items G-J MSCU (Atteberry/Navarro) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Agriculture Teacher Extended Year Agreement with Lilly Baker
- B. Approve Agriculture Teacher Extended Year Agreement with Stephen Boyes
- C. Approve hiring David Christian as the SDC Teacher effective August 5, 2024
- D. Approve hiring Michelle Schleef as the BHS Library Clerk effective August 1, 2024

E. Approve the following stipends for coaches for the 2024-2025 school year:

Michelle Schleef	Head Varsity Volleyball
Lisa Seipert	Head JV Volleyball
Michelle Roles	Cheerleader Advisor
Roscoe Deel	Head Varsity Boys Basketball
Kameron Smith	Head JV Boys Basketball
Lisa Seipert	Head JV Girls Basketball
Cody Walsh	Head Varsity Wrestling
Allen Lee	Head Varsity Baseball
Michelle Schleef	Head Varsity Softball
Vince Sormano	Head Coed Golf

~~F. Approve Gaylene Nako as a long term Substitute Teacher for the recently opened and vacant TK/Kindergarten classroom~~

- G. Approve Lydia Buyawe as a Substitute Classified Instructional Aide
- H. Approve Alexis Allen as a Certificated Substitute Teacher
- I. Approve Tabatha Hennessy as TK-K Teacher effective August 15, 2024
- J. Approve Melissa Hall as a Substitute Classified Instructional Aide

INFORMATION ITEMS:

- A. Quarterly Report on Williams Uniform Complaints – Superintendent Kaelin reported out that for the last Quarter, there have been no Williams Uniform Complaints against any school in the District.
- B. Countywide Expulsion Plan – Previously submitted plan was acknowledged.

FUTURE ITEMS FOR DISCUSSION –None

ADJOURNMENT – 7:40 p.m.

MINUTES APPROVED AND ADOPTED:

Presiding President

Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
August 26, 2024
6:00 p.m. Open Session

OPEN SESSION

CALL TO ORDER – President Linda Brown called the meeting to order at 6:03 p.m.

ROLL CALL - Board members present: Linda Brown, M. America Navarro, Jonna Phillips, and Sean Avram were present. Board members absent: Melissa A. Atteberry

PLEDGE OF ALLEGIANCE – President Brown led the Pledge of Allegiance.

APPROVAL OF AGENDA

The Board approved the agenda for the meeting. MSCU (Avram/Navarro) 4/0/1

Brown – Aye Atteberry – Absent Navarro – Aye Phillips – Aye Avram – Aye

PUBLIC COMMENT- Derek Moffitt spoke on behalf of his wife, Sandi Moffitt, concerning their son’s transfer. They feel misled by comments made at the last board meeting during which a grace period of acceptance by Gridley was suggested as a possibility to allow time for an appeal to BCOE. It has since been learned that Gridley will not accept a transfer student after a county appeal. Mr. Moffitt gave examples of his son’s intelligence in the area of math and stated he feels the professors in Gridley are better suited to meet his son’s higher level special need.

Sandi Moffitt then spoke saying that she left the last board meeting thinking that ultimately her son would be allowed to transfer to Gridley. She now feels that this will not happen because new information about Gridley’s acceptance policy has come to light. She stated that policies are a “must” but spoke to the Board about their role which allows the memebers to make an educated decision beyond the policies. She questions if the policy is more important than the child. She feels like her son is being forced to stay in Biggs.

Amber Sparks stated that her own son was denied a transfer out of Biggs. She believes that our policies are broken and not the best for the student. The requested district was ready to accept her son. She could not make it to the board meeting during which her son’s transfer was being considered and get a chance to speak. Her son decided to stay at BHS and join the football team.

CONSENT AGENDA

The Board approved the Consent Agenda. MSCU (Avram/Navarro) 4/0/1

Brown – Aye Atteberry – Absent Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Inter-District Agreement Request(s) for the 2024-2025 school year

ACTION ITEMS:

No motion was made to consider Action Item 7 A. No action can be taken. The previous decision on the Action Item is upheld.

- A. Consider Inter-District Agreement Request for the 2024-2025 school year for student number 2012460734 (Grade 9)

Closed Session not agendized

ADJOURNMENT – 6:33 p.m.

MINUTES APPROVED AND ADOPTED:

Presiding President

Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917
(530) 868-1281

PUBLIC HEARING NOTICE REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS FOR THE 2024/2025 SCHOOL YEAR

A public hearing on the sufficiency of instructional materials for school year 2024/2025 will be held:

Date: September 11, 2024

Time: 6:00 p.m.

Place: District Office Board Room

300 B Street

Biggs, CA 95917

Date: August 28, 2024 By: Analyn Dyer-CBO

**Posted at:
DISTRICT OFFICE
BIGGS ELEMENTARY
BIGGS HIGH SCHOOL
BUSD WEB PAGE**

<p>First Trimester:</p> <p>Parent Signature</p> <p>_____</p>
<p>Second Trimester:</p> <p>Parent Signature</p> <p>_____</p>
<p>Third Trimester:</p> <p>Parent Signature</p> <p>_____</p>

Biggs Unified School District

300 B Street, Biggs, CA, 95917

Biggs Elementary Transitional Kindergarten Growth Record



Student Information	Tri 1	Tri 2	Tri 3
Speech Services	Y/N	Y/N	Y/N
Absent	/61	/61	/58
English Language Learner	Y/N	Y/N	Y/N

Student:
Teacher:
Principal: Mrs. Landers
Year: 2024-2025

Biggs Unified School District

REPORT TO PARENTS - KINDERGARTEN

Student: Student Name

School: Biggs Elementary

Year: 2024-2025

Teacher:

Principal: Beverly Landers

Grade: K

Stu #:

03/04/2024 - 05/30/2024

Birthdate:

EXPLANATION OF MARKS

Progress Toward Standard

- 4 Advanced
- 3 Proficient
- 2 Developing
- 1 Below Grade Level
- X Not Yet Assessed

Effort

- O Outstanding
- S Satisfactory
- I Improving
- N Needs Improvement

	Reporting Period	1	2	3
English Language Arts and Literacy				
Foundational Skills				
One-to-one letter-sound correspondences.				
Read common high-frequency words.				
Demonstrate understanding of the organization and basic features of print.				
Recognize and name all uppercase letters of the alphabet.				
Recognize and name all lowercase letters of the alphabet.				
Recognize and produce rhyming words.				
Count, pronounce, blend, and segment phonemes and syllables.				
Reading				
With prompting and support, identify characters, settings, and major events in a story.				
Writing				
Use a combination of drawing, dictating, and writing to compose various writing pieces.				
Print many upper- and lowercase letters.				
Capitalize the first word in a sentence and use end punctuation.				
Spell simple words phonetically, drawing on knowledge of sound-letter relationships.				
Writes own name correctly.				
Writes brief sentences.				
Speaking and Listening				
Understand and follow one- and two-step oral directions.				
Speak audibly and express thoughts, feelings, and ideas clearly.				
Describe familiar people, places, things, and events.				

	Reporting Period	1	2	3
Mathematics				
Count to 100 by ones.				
Count to 100 by tens.				
Write numbers from 0-20.				
Identify numbers 0-20.				
Fluently add and subtract within 5.				
Understand simple addition and subtraction.				
Identify and describe shapes (squares, circles, triangles, rectangles, hexagons, cubes, cones, cylinders, and spheres).				
Describe and compare measurable attributes of objects.				
Compare two numbers between 1 and 10 identifying greater than, less than, or equal to.				
Learner Outcomes				
Learner Efforts				
Organizes Self and Materials				
Follows Directions				
Approaches Challenges Using A Variety Of Strategies				
Uses Time Effectively To Produce Quality Work				
Learner Behaviors				
Respects Other's Rights, Feelings, and Property				
Interacts Appropriately With Peers				
Exercises Self Control				
Accepts Responsibility				

This report card reflects student progress toward mastery of the California Common Core State Standards. For a complete description of the standards, go to the California Department of Education at: <http://www.cde.ca.gov/re/cc/>

Student: Student Name

Teacher:

Grade: K

ATTENDANCE	1	2	3
Days Enrolled			
Days Absent			
Days Tardy			

TEACHER COMMENTS

1st Trimester:

2nd Trimester:

3rd Trimester:

1st Grade Report Card

Biggs Elementary School
S300 B Street, Biggs, Ca. 95917

Student: _____ Teacher: _____

Key for Performance Levels (The goal is for all students to reach Level 3, Proficient, by the end of the year.)		
4	Exemplary	Student demonstrates an advanced understanding of concepts, skills and processes taught in this reporting period. Exceeds the required performance.
3	Proficient	Student consistently demonstrates an understanding of concepts, skills, and processes taught in this reporting period.
2	Developing	Student is not yet consistent in demonstrating an understanding of concepts, skills, and processes taught in this reporting period.
1	Emerging	Student does not demonstrate an understanding of grade-level concepts, skills, and processes taught in this reporting period. The student is performing significantly below grade-level expectations.
NA	Not assessed	Not assessed this reporting period.

Attendance	Tri 1: Your child was present _____ % of the trimester.	Tri 2: Your child was present _____ % of the trimester.	Tri 3: Your child was present _____ % of the trimester.

English/Language Arts	Reporting Period		
Reading Standards for Informational Text and Literature	1	2	3
Student can retell familiar stories, as well as, ask and answer questions about parts of the story.			
Student can compare and contrast between fiction and nonfiction.			
Student can point out words or phrases in a story that tell how characters are feeling, and who is telling a story, as well as, comparing and contrasting character experiences.			
Student can compare and contrast texts on the same topic.			
Student knows and uses text features including headings, table of contents, glossaries, and electronic menus/icons			
Reading with Foundational Skills			
Student can recognize a sentence, including capitalization of the first word and ending punctuation			
Student can say the difference between long vowel sounds from short vowel sounds, as well as, break apart one-syllable words and two-syllable words (if ready).			
Student can isolate and pronounce beginning, middle, and ending sounds in words.			
Student can segment words into sounds.			
Student can read common digraphs (sh, ch, th, wh, ph) by providing the sound the letters make when they are next to one another.			
Student knows patterns of long vowel sounds including silent e and two vowels together (ee, ai, etc.)			
Student can use reading strategies to be able to identify if I need to self-correct.			
Student can read grade-level texts with accuracy, appropriate rate, expression, and understanding			
Writing Standards			
Student can write opinion/persuasive pieces including the topic or name of the book, an opinion, and reasons for that opinion.	NA		
Student can write informative pieces with a topic, facts about a topic, and a sense of closure.	NA		
Student can write narrative pieces with two or more events in order of when they happened, details, and a sense of closure.	NA		
Student can add details to strengthen their writing, as well as, use digital tools to publish writing .	NA		
Speaking and Listening Standards			
Student participates in conversations about First Grade topics and texts, as well as, seek to understand others			
Student follows agreed-upon rules for discussions. (listening and taking turns talking, staying on topic, etc.)			
Student can clearly communicate ideas while describing familiar people, places, things, and events			
Language Standards (Written and Spoken Language)			

Student can print all upper- and lowercase letters			
Student can use nouns and pronouns appropriately, as well as, use verbs to in different tenses: past, present, and future			
Student can use adjectives, prepositions (such as during/toward) and conjunctions (such as but/or/beca with correct punctuation.			
Student can spell untaught words phonetically, as well as, use knowledge of sounds and spelling patterns when attempting to spell a new word.			

Mathematics	Reporting Period		
Operations and Algebraic Thinking – Standards apply to both numerical and word problems	1	2	3
Student can add or subtract within 20 to solve problems with unknowns in all positions ($11+4=$, $11+ =15$)($15-7=$, $15- = 8$)			
Student can understand the relationship between addition and subtraction.			
Student can understand the meaning of an equal sign, as meaning both sides are the same.			
Student can fluently add two one-digit numbers.			
Numbers and Operations in Base Ten			
Student can count, identify and write numbers to 120 starting at any number less than 120			
Student can understand the two digits of a two-digit number that represent the amount of tens and ones and determine which is greater than $>$, less than $<$ or equal to $=$			
Student can use place value within 100 while solving addition and subtraction problems using concrete n drawing and base ten strategies			
Measurement and Data			
Student can compare the lengths of two objects indirectly using a third object			
Student can tell and write time to the hour and half-hour using analog and digital clocks			
Student can organize, represent and interpret data with up to 3 categories, as well as, ask and answer ques about data			
Geometry			
Student can identify, describe, build and draw 2-dimensional shapes: rectangles, squares, trapezoids, tria half-circles, quarter circles.			
Student can identify, describe, build and draw 3-dimensional shapes: cubes, rectangular prisms, cones, cylinders.			
Student can partition circles and rectangles into two and four equal shares, as well as, using the words halves, fourths, and quarters.			

N (Needs Improvement), S (Satisfactory), O (Outstanding)

Subject Areas	1	2	3
Social Studies – Demonstrates understanding of concepts and skills.			
Science - Student can write a hypothesis using an If...then statement, as well as, observe, collect data and discuss the results to see if the hypothesis is correct.			
Art - participates in teacher directed art projects			
PE - participates in teacher directed games/activities with a positive attituded			
Social Skills and Work Habits			
Shows enthusiasm for learning			
Demonstrates appropriate self-control			
Interacts well with peers and adults			
Respects others			
Stays on task			
Works independently			

Comments:

2nd Grade Report Card

Biggs Elementary School
300 B Street, Biggs, Ca. 95917

Student: _____

Teacher: _____

Key for Performance Levels (The goal is for all students to reach Level 3, Proficient, by the end of the year.)		
4	Exemplary	Student demonstrates an advanced understanding of concepts, skills and processes taught in this reporting period. Exceeds the required performance.
3	Proficient	Student consistently demonstrates an understanding of concepts, skills, and processes taught in this reporting period.
2	Developing	Student is not yet consistent in demonstrating an understanding of concepts, skills, and processes taught in this reporting period.
1	Emerging	Student does not demonstrate an understanding of grade-level concepts, skills, and processes taught in this reporting period. The student is performing significantly below grade-level expectations.
NA	Not assessed	Not assessed this reporting period.

Attendance	Tri 1: Your child was present _____% of the trimester.	Tri 2: Your child was present _____% of the trimester.	Tri 3: Your child was present _____% of the trimester.
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English/Language Arts	Reporting Period		
Reading Standards for Informational Text and Literature	1	2	3
Student can ask and answer who, what, when, where, why, and how questions about key details in a text, as well as determining the central message, lesson or moral.			
Student can identify the main topic of a multi-paragraph text, as well as, the focus of specific paragraphs.			
Student can tell the differences in the points of view of characters, as well as, compare and contrast the experiences of characters.			
Student can compare and contrast two or more versions of the same story or topic.			
Student knows and uses various text features (captions, bold print, subheadings, glossaries, icons, etc)			
Foundational Skills			
Student knows and uses grade-level spelling patterns to break apart a word.			
Student can read with accuracy, fluency, appropriate rate, and expression to support comprehension with purpose and understanding a grade-level text.			
Student uses reading strategies to confirm or self-correct any mistakes while reading.			
Writing Standards			
Student can write opinion pieces that introduce a topic, provide reasons for opinions, and provide a closing section.			
Student can write informative texts with a topic introduction, facts, definitions, and a concluding statement.			
Student can write narratives recounting well-detailed events, including details and providing closure.			
Student can strengthen their writing through revision and editing, as well as, use digital tools to produce and publish writing			
Speaking and Listening Standards			
Student participates in conversations about Second Grade topics and texts, as well as, seek to understand others			
Student follows agreed-upon rules for discussions. (listening to others with care, staying on topic, etc.)			
Student can build on others' ideas in conversations by linking comments to the remarks of others.			
Student can ask and answer questions about what a speaker says in order to clarify or gather information.			
Language Standards (Written and Spoken Language)			
Student can write with appropriate grammar.			
Student can correctly use capitalization, punctuation, and spelling when writing.			

Mathematics	Reporting Period		
	1	2	3
Operations and Algebraic Thinking – Standards apply to both numerical and word problems			
Student uses addition or subtraction within 100 to solve one- and two-step problems with unknowns in all positions			
Student can fluently add and subtract within 20.			
Numbers and Operations in Base Ten			
Student understands that the 3 digits of a three-digit number represent amounts of hundreds, tens, and ones, as well as, comparing these numbers using greater than $>$, less than $<$, and equal to $=$			
Student can count within 1,000, as well as skip count by twos, fives, tens and hundreds.			
Student can read and write numbers to 1,000 using base-ten numerals, number names and expanded form.			
Student can add up to 4 two-digit numbers using strategies based on place value and properties of operations within 100.			
Student can explain why addition/subtraction strategies work, using place value and properties of operations within 1000 using concrete models or drawings and strategies			
Measurement and Data			
Student can use the appropriate tools to measure and estimate lengths in standard units including inches, feet, centimeters, and meters			
Student can add and subtract to determine how much longer one object is than another and measure the length of an object twice, using different units of lengths (such as inches and centimeters)			
Student can tell and write time from analog and digital clocks to the nearest 5 minutes, using a.m. and p.m.			
Student can solve word problems involving dollar bills, quarters, nickels, dimes, and pennies.			
Student can draw pictures or bar graphs to represent data with up to 4 categories, as well as, solve addition, subtraction, and compare problems using the information.			
Geometry			
Student can recognize and draw shapes having specified attributes, such as a given number of angles or faces.			
Student can identify triangles, quadrilaterals, pentagons, hexagons and cubes.			
Student can partition a rectangle into rows and columns of same-size squares and counts to find the total number of them.			
Student can partition circles and rectangles into 2, 3 or 4 equal shares and uses words halves, thirds and fourths			

N (Needs Improvement), S (Satisfactory), O (Outstanding)

Subject Areas	1	2	3
Social Studies – Demonstrates understanding of concepts and skills.			
Science - Student can write a hypothesis using an If...then statement, as well as, observe and collect data to prove if the hypothesis is correct.			
Art -participates in the teacher directed art projects			
PE -participates in the teacher directed games/activities with a positive attitude			
Social Skills and Work Habits			
Shows enthusiasm for learning			
Demonstrates appropriate self-control			
Interacts well with peers and adults			
Respects others			
Stays on task			
Works independently			

Comments:

3rd Grade Report Card
Biggs Elementary School
300 B Street, Biggs, Ca. 95917

Student: _____ Teacher: _____

Key for Performance Levels (The goal is for all students to reach Level 3, Proficient, by the end of the year.)		
4	Exemplary	Student demonstrates an advanced understanding of concepts, skills and processes taught in this reporting period. Exceeds the required performance.
3	Proficient	Student consistently demonstrates an understanding of concepts, skills, and processes taught in this reporting period.
2	Developing	Student is not yet consistent in demonstrating an understanding of concepts, skills, and processes taught in this reporting period.
1	Emerging	Student does not demonstrate an understanding of grade-level concepts, skills, and processes taught in this reporting period. The student is performing significantly below grade-level expectations.
NA	Not assessed	Not assessed this reporting period.

Attendance Days Absent		
Trimester 1	Trimester 2	Trimester 3

English/Language Arts	Current Reading Level:	Reporting Period		
		1	2	3
Reading Standards for Informational Text and Literature				
Student is able to determine the main idea and theme of a story, drama or poem from details in the text.				
Student is able to describe characters, setting, and plot of a story or drama.				
Student is able to summarize a story.				
Student is able to compare and contrast texts.				
Student is able to make inferences using text evidence.				
Student is able to describe the cause/ effect and problem/ solution of a story.				
Student is able to explain how an author uses reasons and evidence to support their particular points in a text.				
Student is able to use knowledge of phonics, syllabication, roots and affixes to accurately read unfamiliar words.				
Student is able to read grade level text with purpose and understanding.				
Writing Standards				
Student is able to write opinion pieces on topics or texts and support my point of view with reasons.				
Student is able to write informative/explanatory texts to examine a topic and convey ideas and information clearly.				
Student is able to write narratives to develop real or imagined experiences using effective technique and sequencing.				
Student is able to develop and strengthen my writing as needed by planning, revising and editing with guidance.				
Student is able to use technology- including the Internet- to produce and publish my writing with support.				
Student is able to write routinely over both extended time frames and shorter timeframes for a range of tasks.				
Speaking and Listening Standards				
Student is able to engage effectively in a range of collaborative discussions and build on others' ideas.				
Student is able to follow agreed-upon rules for discussions.				
Student is able to report on a topic or text, tell a story or recount experiences and speak clearly at an understandable pace.				
English/Language Arts (Third Grade - Continued)		Reporting Period		
Language Standards (Written and Spoken Language)		1	2	3
Student is able to use grade appropriate grammar including capitalization, punctuation, and spelling.				
Student is able to determine or clarify meanings of unknown words using a range of strategies.				
Student is able to use grade appropriate academic vocabulary.				

Mathematics	Reporting Period		
	1	2	3
Student is able to add and subtract within 1,000.			
Student is able to represent and interpret data using graphs.			
Student is able to understand and model multiplication using multiple strategies.			
Student is able to understand and model division using multiple strategies.			
Student is able to solve word problems that include division and multiplication.			
Student is able to understand and model fractions.			
Student is able to compare fractions.			

Student is able to tell time to the minute.			
Student is able to measure length, liquid volume and mass.			
Student is able to find the perimeter and area of a shape.			
Student is able to identify two dimensional shapes.			

Other Subject Areas	T1	T2	T3
Social Studies – Demonstrates understanding of grade level concepts and skills.			
Science - Demonstrates understanding of grade level concepts and skills.			

Social Emotional learning : Life Skills for success	T1	T2	T3
Student is able to show enthusiasm for learning.			
Student is able to demonstrate appropriate self-control.			
Student is able to interact well with peers and adults.			
Student is able to respect others.			
Student is able to stay on task.			
Student is able to work independently.			

Comments:	
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4th Grade Report Card
Biggs Elementary School
300 B Street, Biggs, Ca. 95917

Student: _____ **Teacher:** _____

Key for Performance Levels (The goal is for all students to reach Level 3, Proficient, by the end of the year.)		
4	Exemplary	Student demonstrates an advanced understanding of concepts, skills and processes taught in this reporting period. Exceeds the required performance.
3	Proficient	Student consistently demonstrates an understanding of concepts, skills, and processes taught in this reporting period.
2	Developing	Student is not yet consistent in demonstrating an understanding of concepts, skills, and processes taught in this reporting period.
1	Emerging	Student does not demonstrate an understanding of grade-level concepts, skills, and processes taught in this reporting period. The student is performing significantly below grade-level expectations.
N A	Not assessed	Not assessed this reporting period.

Attendance Days Absent		
Trimester 1	Trimester 2	Trimester 3

English/Language Arts	Current Reading Level:	Reporting Period		
		1	2	3
Reading Standards for Informational Text and Literature				
Student can determine the main idea and theme of a story, drama or poem from details in the text.				
Student can describe characters, setting, and plot of a story or drama.				
Student can summarize a story.				
Student compare and contrast texts.				
Student can make inferences using text evidence.				
Student can describe the cause/ effect and problem/ solution of a story.				
Student can explain how an author uses reasons and evidence to support their particular points in a text.				
Student can use knowledge of phonics, syllabication, roots and affixes to accurately read unfamiliar words.				
Student can read grade level text with purpose and understanding.				
Writing Standards				
Student can write opinion pieces on topics or texts and support my point of view with reasons.				
Student can write informative/explanatory texts to examine a topic and convey ideas and information clearly.				
Student can write narratives to develop real or imagined experiences using effective technique and sequencing.				
Student can develop and strengthen my writing as needed by planning, revising and editing with guidance.				
Student can use technology- including the Internet- to produce and publish my writing with support.				
Student can write routinely over both extended timeframes and shorter timeframes for a range of tasks.				
Speaking and Listening Standards				
Student can engage effectively in a range of collaborative discussions and build on others' ideas.				

Student can follow agreed-upon rules for discussions.			
Student can report on a topic or text, tell a story or recount experiences and speak clearly at an understandable pace.			
English/Language Arts (Fourth Grade - Continued)	Reporting Period		
Language Standards (Written and Spoken Language)	1	2	3
Student can use grade appropriate grammar including capitalization, punctuation, and spelling.			
Student can determine or clarify meanings of unknown words using a range of strategies.			
Student can use grade appropriate academic vocabulary.			

Mathematics	Reporting Period		
	1	2	3
Student can use place value to add, subtract, and round whole numbers.			
Student can multiply by one digit numbers.			
Student can multiply by two, three, and four digit numbers with regrouping.			
Student can divide by one digit numbers using more than one strategy.			
Student can solve multi-step word problems including problems in which remainders must be interpreted.			
Student can find equivalent fractions and compare fractions.			
Student can add and subtract fractions.			
Student can multiply fractions by whole numbers.			
Student can relate fractions and decimals.			
Student can identify two dimensional figures.			
Student can identify angles.			
Student can use relative sizes of measurement units.			
Student can find the perimeter and area of a shape.			

Other Subject Areas	T1	T2	T3
Social Studies – Demonstrates understanding of grade level concepts and skills.			
Science - Demonstrates understanding of grade level concepts and skills.			

Social Emotional learning : Life Skills for success	T1	T2	T3
Student can show enthusiasm for learning.			
Student can demonstrate appropriate self-control.			
Student can interact well with peers and adults.			
Student can respect others.			
Student can stay on task.			
Student can work independently.			

Comments:

5th Grade Report Card

Biggs Elementary

300 B Street

Biggs, Ca. 95917

Student: _____ Teacher: _____ Grade: _____

Attendance	Tri 1: Your child was present _____ % of the trimester.	Tri 2: Your child was present _____ % of the trimester.	Tri 3: Your child was present _____ % of the trimester.
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Classroom Grades Based on Effort, Work Completion and Performance			
	Trimester 1	Trimester 2	Trimester 3
English Language Arts			
Mathematics			
Science			
Social Studies/History			
Physical Education			
Reading Intervention Level			

Social Emotional learning : Life Skills for success	T1	T2	T3
Student shows enthusiasm for learning			
Student demonstrates appropriate self-control			
Student can interact well with peers and adults			
Student shows respect others			
Student stays on task			
Student can work independently			

Letter Grade(s) - Based on Effort, Work Completion and Performance	Behavior and Other Class Marks	Standards-Based Key Performance Levels
A = Exemplary	O = Outstanding	4 - Exemplary Exceeds the required/expected performance for this reporting period.
B = Proficient	S = Satisfactory	3 - Proficient Consistently demonstrates an understanding of concepts/skills taught this reporting period.
C = Developing	U = Unsatisfactory	2 - Developing Not yet consistent in demonstrating understanding of concepts/skills taught this reporting period.
I = Unsatisfactory, Incomplete or insufficient work	I = Incomplete or insufficient work	1 - Emerging Does not demonstrate an understanding of concepts/skills taught this reporting period.

English/Language Arts Standards College and Career Readiness Anchor Standards	Reporting Period		
Writing	1	2	3

Student is able to write narratives to develop real or imagined experiences using effective technique and sequen		NA	NA
Student is able to write informative/explanatory texts to examine a topic; Convey ideas and information clearly.			
Student is able to write opinion pieces on topics or texts; Support a point of view with reasons and information.	NA	NA	
Student is able to strengthen writing by revising, editing, rewriting, or trying a new approach as needed with guidance.			
Student is able to conduct research projects; Build knowledge through investigation of different aspects of a topic. I will demonstrate correct use of technology tools to organize my research.	NA		
Language			
Student is able to demonstrate command of the conventions of standard English grammar and usage ex: function of conjunctions, prepositions, and interjection.			
Student is able to demonstrate command of the conventions of capitalization, punctuation and spelling.			
Student is able to demonstrate understanding of figurative language, word relationships and nuances in word meaning.			
Student is able to acquire and accurately use grade-level appropriate general academic vocabulary.			
Student is able to determine or clarify meanings of unknown words using a range of strategies.			
Reading			
Oral reading fluency (end of the year standard is 139 wpm/95% accuracy)			
Student is able to quote accurately from a text when explaining what the text says explicitly and when drawing inferences from the text.			
Student is able to compare and contrast two or more characters, settings, or events in a story or drama, drawing on a specific detail in the text.			
Student is able to determine the meaning of words and phrases as they are used in a text, including			

figurative language EX: metaphors and similes.			
Student is able to describe how a narrator's or speaker's point of view influences how events are described.			
Student is able to compare and contrast stories in the same genre (e.g., mysteries and adventure stories) on their approaches to similar themes and topics.			
Student is able to compare and contrast the overall structure (e.g., chronology, comparison, cause/effect, problem/solution) of events, ideas, concepts, or information in two or more texts.			
Student is able to integrate information from several texts on the same topic in order to write or speak about the subject knowledgeably.			
Speaking and Listening			
Prepare for and participate effectively in a range of conversations and collaborations with diverse partners, building on others' ideas and expressing their own clearly and persuasively.			
Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric.			
Present information, findings, and supporting evidence such that listeners can follow the line of reasoning and the organization, development, and style are appropriate to the task, purpose, and audience.			
Adapt speech to a variety of contexts and communicative tasks, demonstrating command of formal English when indicated or appropriate.			

Mathematics Standards:	Reporting Period			
BASIC PREREQUISITES OF MATH	Mastered Concept			
Addition/Subtraction Facts				
Multiple/Division Facts to 12				
Fractions - Addition				
Fractions - Subtraction				
Fractions - Multiplication				
Decimals - Addition/Subtraction				
Place values				
FOCUS STANDARDS				
5th Grade - FOCUS STANDARDS	<table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> </tr> </table>	1	2	3
1	2	3		

Student is able to write, interpret and evaluate expressions; Correctly use parentheses, brackets and braces.			
Student is able to solve real-world problems using multiplication of fractions and mixed numbers.			
Student is able to form ordered pairs consisting of corresponding terms from the two patterns; Graph pairs on plane.			
Student is able to add, subtract, multiply and divide decimals to the hundredths relating models to written method.			
Student is able to apply the formulas $V = l \times w \times h$ and $V = b \times h$; Recognize volume as additive.			
Student is able to understand and use the following terms: axes, axis, coordinate system, origin, coordinates.			

COMMENTS:

Richvale Elementary School

6th Grade Standards Based Report Card

2024-25

Student: _____ Teacher: _____ Grade: _____

Attendance Days Absent		
Trimester 1 61 Days	Trimester 2 61 Days	Trimester 3 58 Days

Classroom Grades			
Based on Effort, Work Completion and Performance			
	Trimester 1	Trimester 2	Trimester 3
English Language Arts			
Mathematics			
Science			
Social Studies/History			
Physical Education			
Reading Intervention Level			

Social Emotional learning : Life Skills for success	T1	T2	T3
I am able to show enthusiasm for learning			
I am able to demonstrate appropriate self-control			
I am able to interact well with peers and adults			
I am able to respect others			
I am able to stay on task			
I am able to work independently			

Letter Grade(s) - Based on Effort, Work Completion and Performance	Behavior and Other Class Marks	Standards-Based Key Performance Levels
A = Exemplary	O = Outstanding	4 - Exemplary Exceeds the required/expected performance for this reporting period.
B = Proficient	S = Satisfactory	3 - Proficient Consistently demonstrates an understanding of concepts/skills taught this reporting period.
C = Developing	U = Unsatisfactory	2 - Developing Not yet consistent in demonstrating understanding of concepts/skills taught this reporting period.
I = Unsatisfactory, Incomplete or insufficient work	I = Incomplete or insufficient work	1 - Emerging Does not demonstrate an understanding of concepts/skills taught this reporting period.

English/Language Arts Standards College and Career Readiness Anchor Standards	Reporting Period		
Writing	1	2	3
Write arguments to support claims in an analysis of substantive topics or texts using valid reasoning and relevant and sufficient evidence.			
Write informative/explanatory texts to examine and convey complex ideas and information clearly and accurately through the effective selection, organization, and analysis of content.			
Write narratives to develop real or imagined experiences or events using effective technique, well-chosen details and well-structured event sequences.			
Produce clear and coherent writing in which the development, organization, and style are appropriate to task, purpose, and audience.			
Gather relevant information from multiple print and digital sources, assess the credibility and accuracy of each source, and integrate the information while avoiding plagiarism.			
Language			
Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.			
Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing.			
Determine or clarify the meaning of unknown and multiple-meaning words and phrases by using context clues, analyzing meaningful word parts, and consulting general and specialized reference materials, as appropriate.			
Demonstrate understanding of figurative language, word relationships, and nuances in word meanings.			
Reading			
Read closely to determine what the text says explicitly and to make logical inferences from it; cite specific textual evidence when writing or speaking to support conclusions drawn from the text.			

Determine central ideas or themes of a text and analyze their development; summarize the key supporting details and ideas.			
Analyze how and why individuals, events, or ideas develop and interact over the course of a text.			
Interpret words and phrases as they are used in a text, including determining technical, connotative, and figurative meanings, and analyze how specific word choices shape meaning or tone.			
Assess how point of view or purpose shapes the content and style of a text.			
Analyze how two or more texts address similar themes or topics in order to build knowledge or to compare the approaches the authors take.			
Read and comprehend complex literary and informational texts independently and proficiently.			
Speaking and Listening			
Prepare for and participate effectively in a range of conversations and collaborations with diverse partners, building on others' ideas and expressing their own clearly and persuasively.			
Evaluate a speaker's point of view, reasoning, and use of evidence and rhetoric.			
Present information, findings, and supporting evidence such that listeners can follow the line of reasoning and the organization, development, and style are appropriate to task, purpose, and audience			
Adapt speech to a variety of contexts and communicative tasks, demonstrating command of formal English when indicated or appropriate.			

Mathematics Standards:	Reporting Period
BASIC PREREQUISITES OF MATH	Mastered Concept
Addition/Subtraction Facts	
Multiple/Division Facts to 12	
Fractions - Addition	
Fractions - Subtraction	
Fractions - Multiplication	
Fractions - Division	
Decimals - Addition/Subtraction	

Decimals - Multiplication			
Decimals - Division			
Percents			
FOCUS STANDARDS			
6th Grade - FOCUS STANDARDS	1	2	3
Understand ratio concepts and use ratio reasoning to solve problems.			
Apply and extend previous understandings of multiplication and division to divide fractions by fractions.			
Apply and extend previous understandings of numbers to the system of rational numbers.			
Apply and extend previous understandings of arithmetic to algebraic expressions.			
Reason about and solve one-variable equations and inequalities.			
Represent and analyze quantitative relationships between dependent and independent variables.			

Comments:

MOT & Food Services.

1. Transportation

- a. Our new bus is currently out of service awaiting a warranted transmission computer issue repair.
- b. We have completed the most recent 45, 90-day bus inspections.
- c. The district has hired a Head Groundskeeper, Cody Owen. He has started his Bus Drivers training and we hope to have Cody trained and full licensed by December.

2. Grounds

- a. Our maintenance, transportation & grounds staff are continuing to work together to maintain the District's grounds. We have been diligently working on tree trimming and sprinkler repair.
- b. We hired Cody Owen as Head Groundskeeper/ Bus Driver. Cody went to school here in Biggs, lives in Biggs and has a student that attends BUSD. Cody is excited to be part of the team and is eager to start making a difference here in the District.
- c. We are awaiting the installation of a speaker and camera for the Elementary Schools entry gates to complete that project.

3. Maintenance

- a. IT and maintenance are working to get new network switches installed and new Wireless access points (WAP's) throughout the District to provide the district with expanded more reliable Wi-Fi
- b. Maintenance has been working to trouble shoot the issues with the BHS Marquee, we have pinpointed two problems and are awaiting a quote for the parts to cover the repair.
- c. Maintenance is also working to Install new Smart TVs in all classrooms to replace the failing and obsolete projectors

4. Custodial

- a. The custodial staff is working to maintain the Day to day Classroom and Bathrooms cleaning.

5. Food Service

- a. The Food Service department is continuing to focus flavorful, nutritious and safe meals for all students.



**UNAUDITED ACTUALS
FISCAL YEAR 2023-24**



**SEPTEMBER 11, 2024
Board Presentation**

BIGGS UNIFIED SCHOOL DISTRICT
Unaudited Actuals Fiscal Year 2023-24

The Fiscal Year 2023-24 Unaudited Actuals report reflects Biggs Unified School District’s financial activity that occurred during the year, as well as the District’s financial position as of June 30, 2024. This information is submitted to the Butte County Office of Education and the California Department of Education for review. The summary of the significant items is included below:

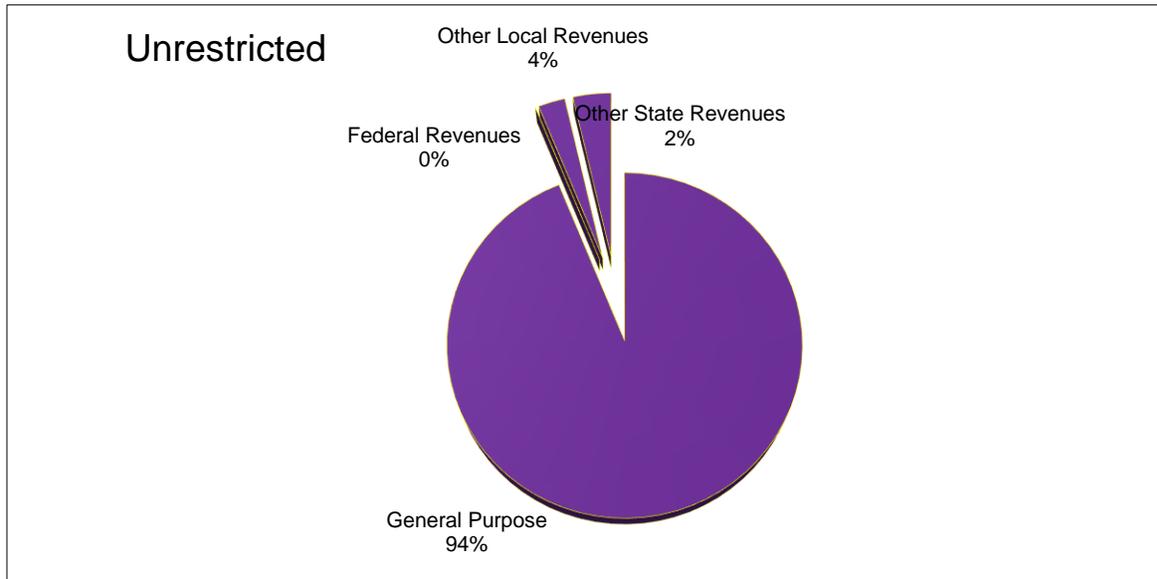
Average Daily Attendance (ADA)

The District's Annual ADA is at 513.15 while the funded ADA is at 531.06 (ADA - three (3) years average ratio relief).

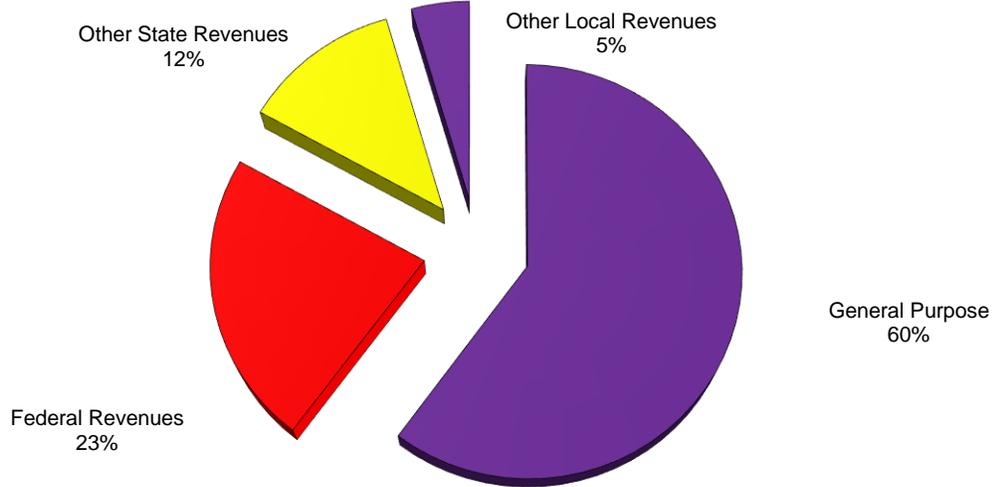
General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

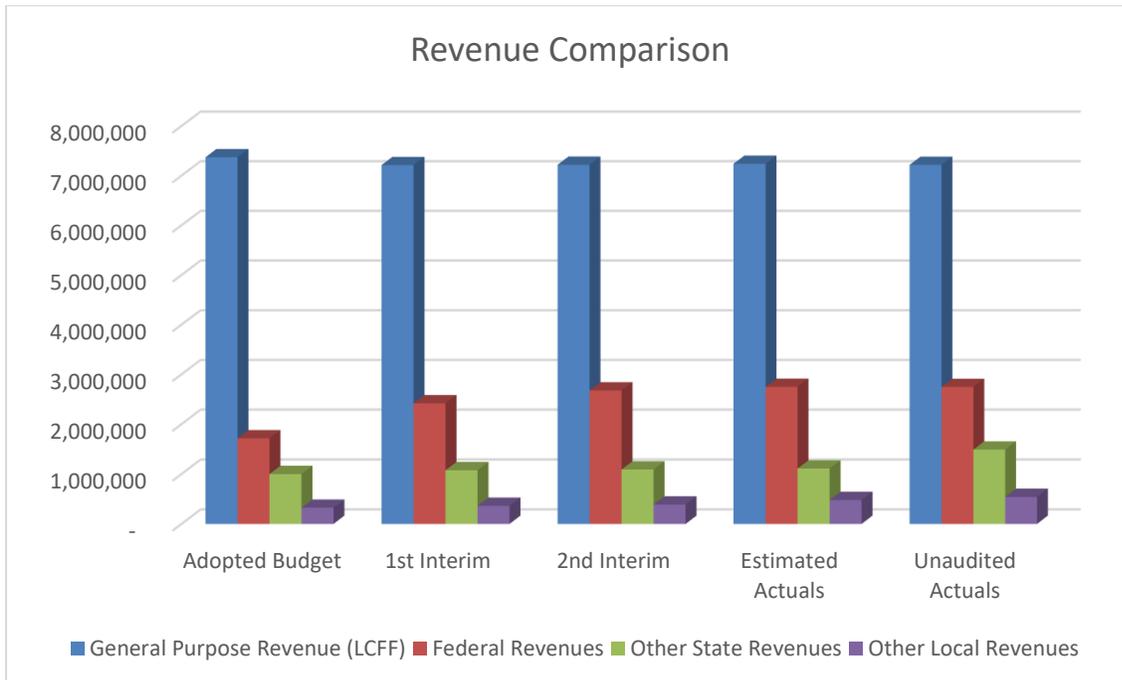
Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,217,778	\$7,217,778
Federal Revenues	\$1,407	\$2,746,205
Other State Revenues	\$195,458	\$1,489,599
Other Local Revenues	\$277,469	\$542,472
TOTAL	\$7,692,112	\$11,996,054



Combined



Revenue-Budget Comparison



The graphs above show the Revenue comparison from the Adopted Budget, Interim Reports, Estimated Actuals, and Unaudited Actuals.

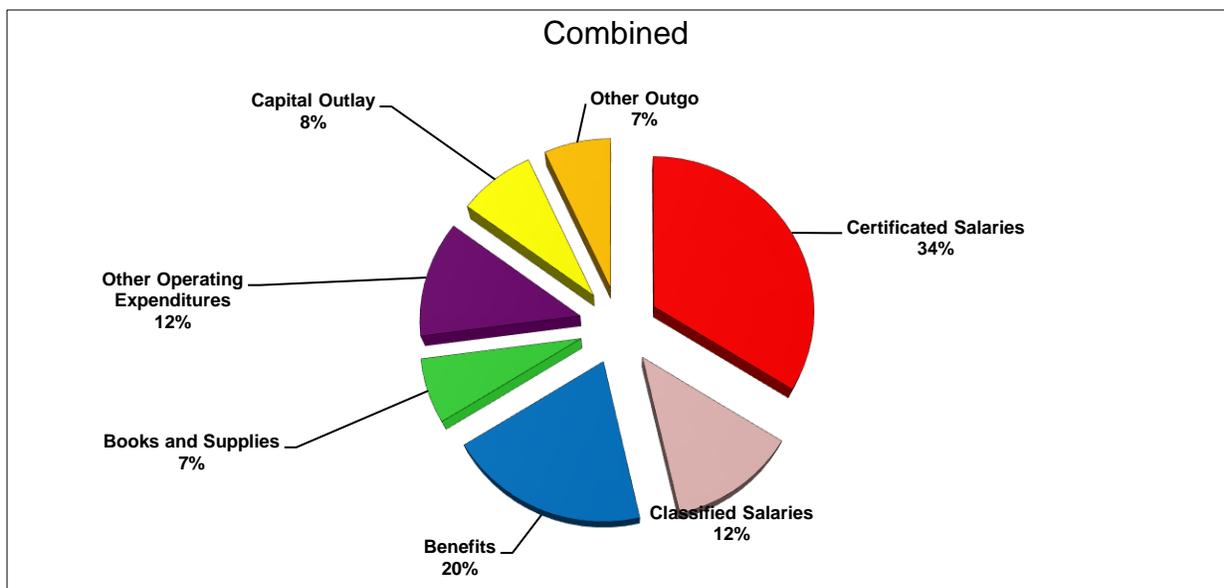
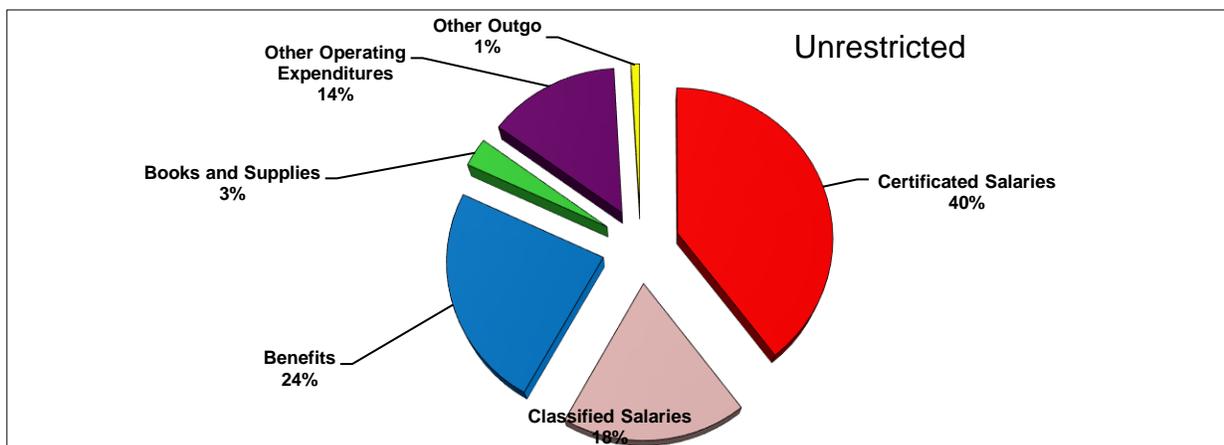
General Fund Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 82% of the District's unrestricted budget and approximately 66% of the total General Fund budget.

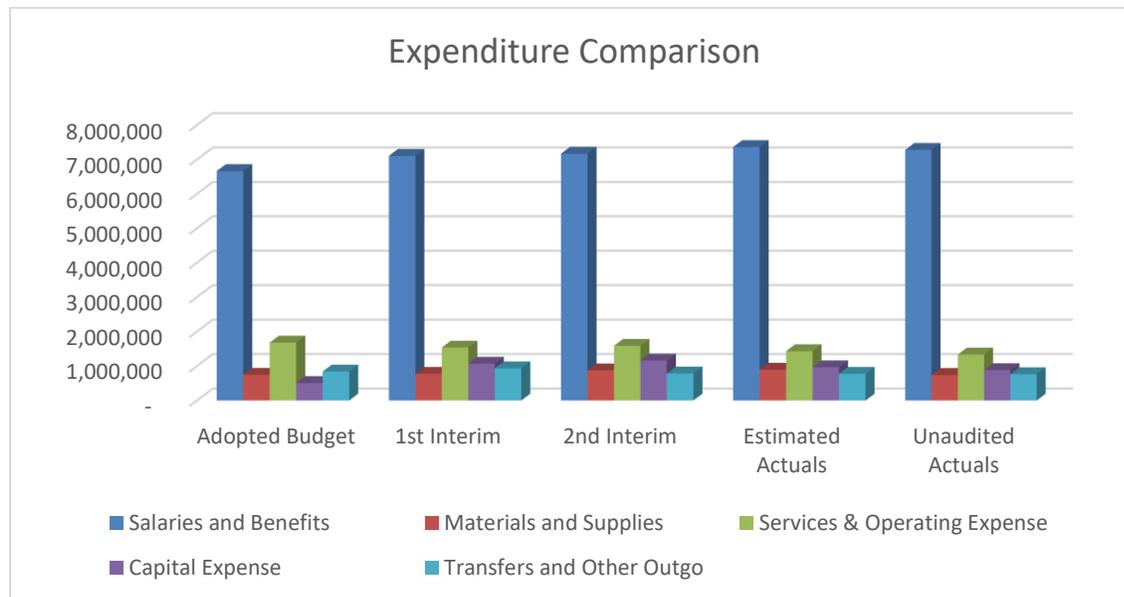
Description	Unrestricted	Combined
Certificated Salaries	\$2,197,765	\$3,725,211
Classified Salaries	\$1,027,949	\$1,382,984
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,319,786	\$2,171,369
Books and Supplies	\$171,676	\$743,006
Other Operating Expenditures	\$781,705	\$1,334,340
Capital Outlay	\$165,025	\$880,174
Other Outgo	-\$114,488	\$764,193
TOTAL	\$5,549,418	\$11,001,276

The negative **\$114,488** represents the total net effect of indirect cost transfers and Debt Service Principal and Interest.

The following is a graphical representation of expenditures by percentage:



Expenditure- Budget Comparison



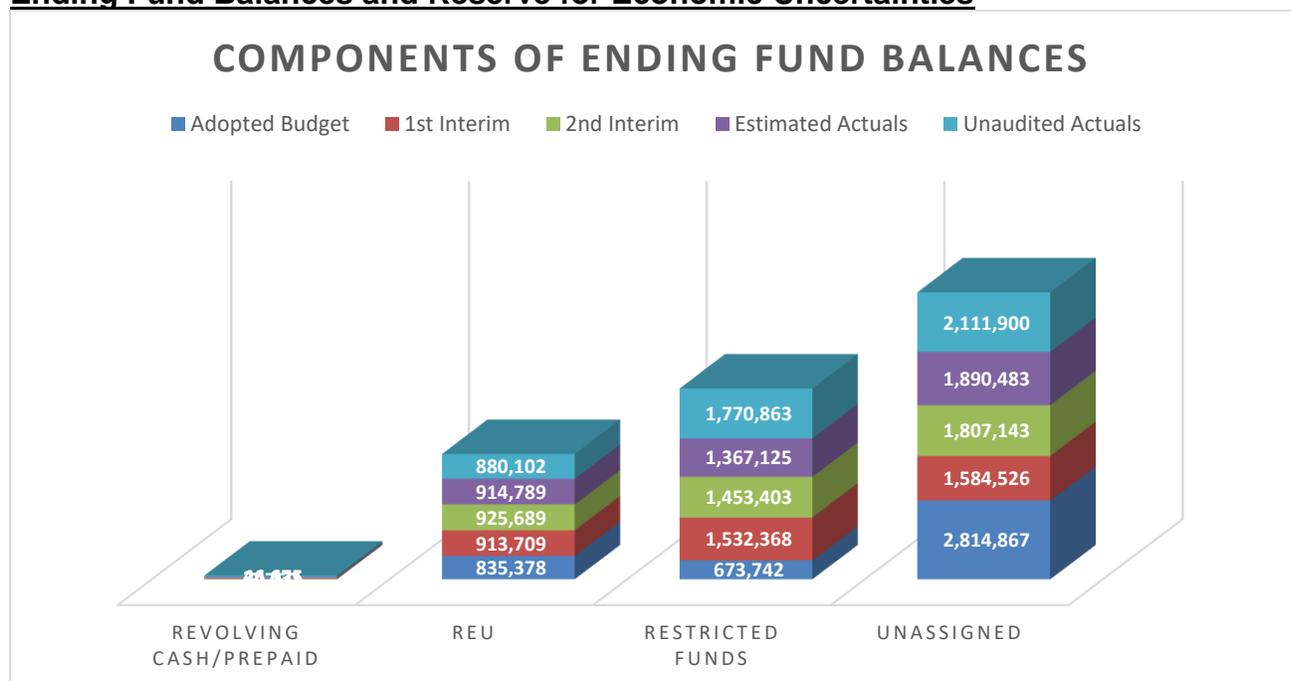
The graphs above show the Expenditure comparison from the Adopted Budget, Interim Reports, Estimated Actuals, and Unaudited Actuals.

General Fund Summary

The District's 2023-24 General Fund projects a total operating surplus of \$937,565 resulting in an estimated ending fund balance of \$6,974,083 million. The components of the District's fund balance are as follows: revolving cash & and other non-spendable - \$46,675; restricted programs - \$1,770,863; assignments and commitments - \$2,164,542; economic uncertainty - \$880,102; unassigned - \$2,111,900.

The new beginning balance for 2024/25 will be \$6,974,083 (Unrestricted Funds \$5,182,849 and Restricted Funds \$1,791,234).

Ending Fund Balances and Reserve for Economic Uncertainties



Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2022-23	Est. Net Change	2023-24
GENERAL (UNRESTRICTED & RESTRICTED)	\$6,082,448	\$891,635	\$6,974,083
STUDENT BODY ACTIVITES (FUND 08)	\$116,399	\$3,252	\$119,651
CAFETERIA FUND (FUND 13)	\$113,718	\$132,825	\$246,543
SPECIAL RESERVE (FUND 17)	\$623,877	\$173,437	\$797,314
SPECIAL RESERVE (FUND 20)	\$519,343	\$7,822	\$527,165
CAPITAL FACILITIES (FUND 25)	\$116,468	(\$13,794)	\$102,674
COUNTY SCHOOL FACILITIES (FUND 35)	\$109,167	(\$109,167)	\$0
CAPITAL OUTLAY (FUND 41)	\$95	\$1	\$96
DEBT SERVICE FUND (FUND 56)	\$145	\$2	\$147
FOUNDATION PRIVATE-PURPOSE TRUST (FUND 73)	\$759,348	(\$16,401)	\$742,947
TOTAL	\$8,441,008	\$1,069,612	\$9,510,620

The negative change to the Capital Facility Fund (Fund 25) is due to an increase in developer fees justification study in 2023/24. County School Facilities (Fund 35) negative change is due to the 2020 Modular projects unpaid invoice and the Trust Fund (Fund 73) negative change is due to the net effect of 22/23 Audit adjustments and the Fair Market Value Adjustments with Butte County Treasury.

Supplemental Forms:

Form CEA- Current Expense Formula//Minimum Classroom Compensation The State required percentage for all Unified School Districts must be equal to or exceed 55% to avoid a penalty under provisions of Ed Code 41372. Biggs Unified School District is currently at 55.59%.

Form GAAN- School Districts are required annually to calculate the Appropriation Limit Calculations (GAAN Limit) ensuring that the growth in government spending does not exceed the growths in population and inflation. The District passed with no adjustments necessary per appropriations as subject to the limit.

Conclusion:

This financial report is designed to provide Biggs Unified School District Board of Trustees with a general overview of the District's finances and illustrate in detail the money it received and expended. During the fall of 2024, the District's external auditor will audit the records in this packet and render an opinion no later than December 15, 2024. The Audited Financial Statements are usually presented to the board on or before January 31 of each year.

The administration is confident that the District will be able to maintain prudent operating reserves and have the necessary cash to ensure that the District remains fiscally solvent.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: September 11, 2024

Item Number: 14 A
Item Title: Inter-district Agreement Request(s)
Presenter: Doug Kaelin, Superintendent & Loretta Long, Admin. Assistant/HR Officer
Attachment: None
Item Type: Consent Agenda Action Report Work Session Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

2024-2025 School Year	From:	To:	Action	New/Ongoing:
1. (6 th Grade)	Biggs	Manzanita	Release	Ongoing
2. (Kinder)	Biggs	Oro Elementary	Release	New
3. (8 th Grade)	Biggs	Gridley	Release	New
4. (12 th Grade)	Biggs	Gridley	Release	Ongoing
5. (10 th Grade)	Biggs	Gridley	Release	Ongoing
6. (11 th Grade)	Biggs	Gridley	Release	Ongoing
7. (11 th Grade)	Biggs	Gridley	Release	New
8. (7 th Grade)	Biggs	Gridley	Release	Ongoing
9. (4 th Grade)	Biggs	Gridley	Release	Ongoing
10. (3 rd – 5 th Grade)	Live Oak	Biggs	Accept	Ongoing
11. (3 rd – 5 th Grade)	Live Oak	Biggs	Accept	Ongoing
12. (TK-Kinder)	Live Oak	Biggs	Accept	New
13. (9 th Grade)	Gridley	Biggs	Accept	Ongoing
14. (Kinder)	Gridley	Biggs	Accept	New
15. (1 st Grade)	Gridley	Biggs	Accept	New
16. (TK)	Gridley	Biggs	Accept	New

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: September 11, 2024

Item Number: 14 B
Item Title: Approve AP Vendor Check Register and Purchase Order Listing
Presenter: Moneek Graves, Fiscal Assistant
Attachment: AP Vendor Check Register & Purchase Order Listing for August 1, 2024 through August 31, 2024
Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

The AP Vendor Check Register and Purchase Order totals are as attached.

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-297780	5,018.70 Printed	01		JOHN STRATTARD (JOHN STRATT - Payee)
3005-297781	453.51 Printed	01		Strattard, John (001201 - Emp)
3005-297782	3.71 Printed	01		Johnson, Caleb R (001469 - Emp)
3005-297783	841.50 Printed	01		Gibson, Peter G (001506 - Emp)
3005-297784	34,800.00 Printed	01		Alco Building Solutions ABS (100821/1)
3005-297785	2,146.17 Printed	01		AMAZON (100697/1)
3005-297786	38,070.15 Printed	01		BDJTech (100867/1)
3005-297787	33.45 Printed	01		BUTTE AUTO PARTS (100115/1)
3005-297788	195.34 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-297789	4,276.80 Printed	01		CatapultK12 (100728/1)
3005-297790	4,003.96 Printed	01		CONTINENTAL ATHLETICS (100170/1)
3005-297791	625.00 Printed	01		E-Rate Advisors Inc. (100795/2)
3005-297792	631.86 Printed	01		GAYNOR TELESYSTEMS (100233/1)
3005-297793	1,869.09 Printed	13		HAYDEN FIRE PROTECTION (100253/1)
3005-297794	1,496.75 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-297795	2,164.42 Printed	01		LEARNING WITHOUT TEARS (100546/1)
3005-297796	3,623.45 Printed	01		LES SCHWAB (100308/1)
3005-297797	501.67 Printed	01		Ivy Business Forms, INC (100805/1)
3005-297798	2,558.21 Printed	01		OFFICE DEPOT (100358/1)
3005-297799	135.77 Printed	01		Pitney Bowes Inc (100371/2)
3005-297800	234.90 Printed	01		Recognition Products (100904/1)
3005-297801	850.00 Printed	01		Records Consultants, Inc. (100834/2)
3005-297802	155.51 Printed	01		ROCHESTER 100 INC (100396/1)
3005-297803	314.65 Printed	01		SCHOOL NURSE SUPPLY (100410/1)
3005-297804	20,200.00 Printed	01		Uniq Steel, Inc. (100847/1)

125,204.57

Number of Items

25 Totals for Register 000493

2025 FUND-OBJ Expense Summary / Register 000493

01-4300	55,992.22
01-4400	5,018.70
01-5200	841.50
01-5600	34,800.00
01-5607	631.86

Site	Organization	Type
BHS	FFA	Pig Raffle Tickets
		Rib Dinner Tickets
		Chapter Shirt Sales
		Floral Arrangement Subscriptions
	ASB	Mini Cheer Camp
		ASB Car Sales
		Junior Class Pie Fundraiser
		ASB Shirts
		Boys Basketball Banner Sponsors
BES/RES	ASB	Jog-A-Thon
		Snack Bar
		CJSF Mixed Bags

RESOLUTION 2024/2025 #01
BY THE BOARD OF TRUSTEES
OF THE BIGGS UNIFIED SCHOOL DISTRICT

**Resolution Regarding Sufficiency of
Instructional Materials for 2024-2025**

WHEREAS, the governing board of Biggs Unified School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 11, 2024 at 6:00 o'clock, which is on or before the eighth week of school 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 and 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 pupil has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, in mathematics, science, 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, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

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

Therefore, it is resolved that for the 2024-2025 school year, Biggs Unified School District has provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED this 11th day of September, 2024 in a regular meeting of the Board of Trustees of Biggs Unified School District by the following vote:

AYES:

NOES:

ABSENT:

Signed: _____
Board President Date

BIGGS UNIFIED SCHOOL DISTRICT

September 11, 2024

Item Number: 15 B

Item Title: FY 2023-24 Annual Disclosure of Capital Facilities/Accounting of Developer Fees

Presenter: Analyn Dyer

Attachments: Form 25-Capital Facility Fund

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

In accordance with Government Code 66006, attached is an accounting of fees collected by developers and homeowners who are either constructing new buildings or expanding on current buildings. For Fiscal Year 2024, the charge per square footage was \$5.17 per square footage for residential development and \$.84 per square footage for commercial and industrial. A summary of revenues and expenditures is included on Unaudited Actuals 2023-24 Fund 25.

Fiscal Impact:

During Fiscal Year 2023-24, the District collected \$17,359 in developers' fees and earned \$3,537 in Interest. A total of \$32,410 was spent on the football field and school facilities program services. The District Fund 25 has an ending fund balance of \$102,674.

Fiscal Year 2024

Revenues	
Deposit of Fees 9/14/2023	\$ 2,808
Deposit of Fees 02/08/2024	\$ 6,887
Deposit of Fees 05/09/2024	\$ 7,664
Interest Income	\$ 3,536
FMV Butte County Treasury	\$ (2,279)
Total Revenues	\$ 18,616
Less Expenses:	
Turf Tank	\$ 10,000
Jack Schreder & Associates	\$ 22,410
Total Expenses	\$ 32,410
Net Increase (Decrease)	\$ (13,794)
Beg. Balance 7/1/2023	\$ 116,468
Ending Fund Balance 6/30/2024	\$ 102,674

Recommendations for the Current Fiscal Year: Roof leak repairs.

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	18,616.87	0.00	-100.0%
5) TOTAL, REVENUES			18,616.87	0.00	-100.0%
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	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	22,410.75	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			32,410.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,793.88)	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)			(13,793.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,468.08	102,674.20	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,468.08	102,674.20	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,468.08	102,674.20	-11.8%
2) Ending Balance, June 30 (E + F1e)			102,674.20	102,674.20	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	102,674.20	102,674.20	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					
a) in County Treasury		9110	109,799.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,293.05)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			103,506.70		
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	832.50		
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			832.50		
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)			102,674.20		
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	3,537.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,279.44)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	17,359.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,616.87	0.00	-100.0%
TOTAL, REVENUES			18,616.87	0.00	-100.0%
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	2023-24 Unaudited Actuals	2024-25 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	10,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	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	22,410.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,410.75	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					
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			32,410.75	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					
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	2023-24 Unaudited Actuals	2024-25 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	2023-24 Unaudited Actuals	2024-25 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	18,616.87	0.00	-100.0%
5) TOTAL, REVENUES			18,616.87	0.00	-100.0%
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		32,410.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,410.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,793.88)	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)			(13,793.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,468.08	102,674.20	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,468.08	102,674.20	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,468.08	102,674.20	-11.8%
2) Ending Balance, June 30 (E + F1e)			102,674.20	102,674.20	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	102,674.20	102,674.20	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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	102,674.20	102,674.20
Total, Restricted Balance		102,674.20	102,674.20



2024-2025 PUBLIC SCHOOLS AGREEMENT

For Librarian of Record Services

From the Butte County Office of Education

This Agreement is made and entered into by and between **Butte County Office of Education**, State of California, hereinafter called County Office, and **Biggs Unified School District** hereinafter called District.

Mary Sakuma
Superintendent
msakuma@bcoe.org

It is hereby mutually agreed by and between County Office and District that the County Office shall render to the District and District agrees to pay the County Office for the following library media services for the school year 2024-2025.

Student Programs and Educational Support

Michelle Zevely
Deputy Superintendent
mzevely@bcoe.org

The County Office will:

Provide contracting schools with access to consultation services by a credentialed Teacher Librarian and Librarian of Record to satisfy California State Education Codes 18100 & 44868 that charge the district governing boards to provide students and teachers with credentialed library services. Librarian of Record consultation services include, but are not limited to: districts/school library program and policy development; school library management, library automation and technology support; collection development, including weeding and recommendation of library resources and school library staff development/ training

Minden King
Advisor LEA & School Support, CLSD Grant Director
mking@bcoe.org

CBEDS COUNT AND BILLING:

Mary Rose Wallen-Monney
Librarian of Record
mking@bcoe.org

The school district will:
Pay the County Office:

A fee of \$1.00 per 2023-2024 CBEDS for Credentialed librarian service.
2023-2024: \$1.00 x 548 = \$548

To make it convenient for your District, a S-Transfer will be executed on your behalf on May 16, 2025. A courtesy reminder will be provided to your district 5 business days before the transaction is submitted.

Maria Bravo
Senior Admin. Assistant
mbravo@bcoe.org

OR

Decline BOCE Library Service because District has made other arrangements to satisfy the California State Education Codes 18100 & 44868.

Those arrangements are: _____

Board of Education

Julian Diaz
Daniel Alexander
Brenda J. McLaughlin
Mike Walsh
Amy Christianson
Karin Matray
Emily Holtom

Biggs Unified School District

Butte County Office of Education

Signature: Doug Kaelin

Signature: _____

Printed Name: Doug Kaelin

Printed Name: _____

Title: Superintendent

Title: _____

Date: 8-28-24

Date: _____

2491 Carmichael Dr. Suite 400
Chico, CA 95928
(530) 532-5663
<http://www.bcoe.org>

An Equal Opportunity Employer

"WHERE STUDENTS COME FIRST"

Education Code Governing School Libraries in California

In regard to Library Media Services, if you do not have a credentialed district librarian on staff, your school district may currently not be in compliance with California Education Code and the California Commission on Teacher Credentialing. ED Code requires School Boards to provide school library services to students and teachers and establishes the credentialing criteria of the personnel providing the services. [Ed Code sections 18100 & 44868]

ED code citations referred covering school libraries in California:

Section 18100. The governing board of each school district shall provide school library services for the pupils and teachers of the district by establishing and maintaining school libraries or by contractual arrangements with another public agency.

18120. The governing board of a school district maintaining its own library or libraries may appoint a librarian or librarians to staff the libraries provided they qualify as librarians pursuant to Section 44868.

Section 44868. No person shall be employed as a library media teacher in any elementary or secondary school, unless he or she holds a valid credential of proper grade authorizing service as a library media teacher or a valid teaching credential issued by the Commission on Teacher Credentialing if he or she has completed the specialized area of librarianship.

44869. Any library media teacher when employed full time as a library media teacher or serving full time, partly as a library media teacher and partly as a teacher, shall rank as a teacher.

Commission on Teacher Credentialing regarding school librarians:

(2) Nothing in this section shall be construed to preclude local governing boards from employing non-credentialed individuals to assist in the provision of library services, provided that the employment of non-credentialed personnel is not intended to supersede the requirement to include holders of the Library Media Teacher Services Credential or other credential authorizing library service pursuant to **Education Code 44868** in the coordination and implementation of public school library programs. Services provided by non-credentialed personnel shall not include those activities requiring possession of a valid Library Media Teacher Services Credential, as specified in Subsection (b) of this section.

(b) Authorization. The Library Media Teacher Services Credential authorizes the holder to instruct pupils in the choice and use of library materials; to plan and coordinate school library programs with the instructional programs of a school district; to select materials for school and district libraries; to coordinate or supervise library programs at the school, district or county level; to plan and conduct a course of instruction for those pupils who assist in the operation of school libraries; to supervise classified personnel assigned school library duties; and to develop procedures for and management of the school and district libraries.

Resolution No.2024/2025 # 02

BOARD OF TRUSTEES OF THE BIGGS UNIFIED SCHOOL DISTRICT

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1

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 2023-24 fiscal year and a projected Gann Limit for the 2024-25 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 2023-24 and 2024-25 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 2023-24 and 2024-25 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 Board of Trustees of the Biggs Unified School District, County, State of California, this 11th day of September 2024, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____

Superintendent and Secretary to the Board

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 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)	3,433,444.38		3,433,444.38			3,916,149.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	472.19		472.19			515.70
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
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	2023-24 P2 Report			2024-25 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)	515.70		515.70	515.66		515.66
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)			515.70			515.66
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	30,721.94		30,721.94	30,722.00		30,722.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,358.45		2,358.45	2,196.00		2,196.00
4. Secured Roll Taxes (Object 8041)	3,817,237.08		3,817,237.08	3,607,630.00		3,607,630.00
5. Unsecured Roll Taxes (Object 8042)	292,872.82		292,872.82	293,111.00		293,111.00
6. Prior Years' Taxes (Object 8043)	8,981.24		8,981.24	7,325.00		7,325.00
7. Supplemental Taxes (Object 8044)	49,580.99		49,580.99	45,674.00		45,674.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(768,508.50)		(768,508.50)	(751,292.00)		(751,292.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,433,244.02	0.00	3,433,244.02	3,235,366.00	0.00	3,235,366.00
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)	3,433,244.02	0.00	3,433,244.02	3,235,366.00	0.00	3,235,366.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,792,798.00		3,792,798.00	4,146,357.00		4,146,357.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,544.00		4,544.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,797,342.00	0.00	3,797,342.00	4,146,357.00	0.00	4,146,357.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,996,054.42		11,996,054.42	9,401,697.00		9,401,697.00

	2023-24 Calculations			2024-25 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)	98,159.52		98,159.52	100,000.00		100,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,433,444.38			3,916,149.72
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0921			0.9999
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,916,149.72			4,057,508.55
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,433,244.02			3,235,366.00
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)			61,884.00			61,879.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			482,905.70			822,142.55
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			482,905.70			822,142.55
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])			32,308.86			43,621.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,465,552.88			3,278,987.16
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)			450,596.84			778,521.39
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,465,552.88			
b. State Subventions (Line D8)			450,596.84			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,916,149.72			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2023-24 Actual			2024-25 Budget		

**SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN**

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only for use by local counsel.

SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	Biggs Unified School District
Address:	300 B St Biggs, CA 95917
Employer Identification Number:	94-6002126
Nature of Business:	Public School
Name of Plan:	Biggs Unified School District Flexible Benefit Plan
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	May 1, 1995
If Amendment to existing plan, effective date of amendment:	September 11, 2024

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	Date of hire
Retiree Wording:	<i>N/A</i>
Minimum Hours:	All employees with 3 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 0.0 years.

D. PLAN YEAR

The current plan year will begin on October 1, 2024 and end on September 30, 2025. Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

Employer may furnish a non-elective contribution as shown in the enrollment materials

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

100% of compensation per entire plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)
American Fidelity Assurance Company Accident | Anthem Blue Cross Group #40836A-X |
Eligibility Requirements for Participation, if different than Item C.
2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A

Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

American Fidelity Assurance Company C-7 and all subsequent plans
Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

Delta Dental Group #07018-0001/0012 | Vision Service Plan Group #30081747-0104/0118 |
Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

American Fidelity Assurance Company 5 Year Term

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, may not exceed \$50,000.
Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

7. **Medical Expense Reimbursement Plan** -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$0.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$2750.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R 1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) are not elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee **First Fidelity Bank N A**

Maximum Contribution -**indexed annually by the IRS.**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible

for and elects to participate in a Health Savings Account shall be limited to expenses for:

Dental and Vision

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of California. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____..

Biggs Unified School District -
(Name of Employer)

Signed By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
PD -0420 Document ID # 135000MCP #18378 Effective Date:10/01/2020 9/30/20 11:33 AM

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

- 2.1 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).
- 2.2 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.
- 2.2 a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5).
- 2.3 **Code** Internal Revenue Code of 1986, as amended.
- 2.4 **Dependent** Any of the following:
- (a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2),

and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.5 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.6 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

- 2.7 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
- 2.8 **Employee** Any person employed by the Employer on or after the Effective Date.
- 2.9 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
- 2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non- Elective Contributions and Elective Contributions through salary reduction.
- 2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.
- 2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
- 2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
- 2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
- 2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
- 2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
- 2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
- 2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

plans listed in Item F of the Adoption Agreement will be described in the documents governing

those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

- 3.2 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

- 3.3 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:
- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
 - b. The date the Participant ceases to work for the Employer as an eligible Employee; or
 - c. The date of termination of the Plan; or
 - d. The first date a Participant fails to pay required contributions while on a leave of absence.

- 3.4 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

- 3.5 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.1 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.2 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in

group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:

- (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan(as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.3 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost

during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.

(b) Significant curtailment of coverage.

(i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.

(ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.

(c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.

(d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.

(e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

4.4 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.

4.5 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.

4.6 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.

4.7 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.1 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.2 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.3 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.4 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.5 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.6 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.7 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.8 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.1 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.2 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.3 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.4 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.5 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.6 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.1 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.2 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.3 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.4 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.5 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.6 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.1 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.2 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.3 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they

have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- J. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
 - the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a

serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.4 ELIGIBLE MEDICAL EXPENSES:

- (a) Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.
- (b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- (c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- (d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.5 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
 - (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to

verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
 - (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.6 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible

Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

- 8.7 **CARRYOVER:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.
- 8.8 **QUALIFIED RESERVIST DISTRIBUTIONS:** Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.1 **PURPOSE:** The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.2 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.3 **TERMS, CONDITIONS, AND LIMITATIONS:**
- a. **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

- b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.4 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
 - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or

- (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.
- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
- (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
- (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.
- "Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.
- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
- (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

- 10.1 **PURPOSE:** If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.
- 10.2 **BENEFITS:** A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In

addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.3 **TERMS, CONDITIONS AND LIMITATION:**

- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.
- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.4 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.5 NO ESTABLISHMENT OF BRISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of BRISA.

SECTION XI

AMENDMENT AND TERMINATION

- 11.1 **AMENDMENT:** The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.
- 11.2 **TERMINATION:** The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.1 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

- 12.2 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.
- 12.3 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:
- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
 - b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or BRISA and the regulations promulgated thereunder.
 - c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.
- 12.4 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.5 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.6 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

- 12.7 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.8 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.9 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.
- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to BRISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under BRISA with respect to any adverse determination after appeal of his claim.

- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information

relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:
1. The specific reason(s) for the denial,
 2. The specific Plan provision(s) on which the decision is based,
 3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
 4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
 5. A statement of the Participant's right to bring suit under BRISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;

- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, "PHI" is "Protected Health Information" as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.1 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.
- 13.2 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.3 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent

under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.

- 13.4 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.5 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.6 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.7 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.8 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.
- 13.9 BRISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of BRISA will not apply to this Plan if the Plan is exempt from coverage under BRISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

August 2024

Dear Superintendent:

I hope this letter finds you well! This past year was all about the Expanded Learning Opportunities Program (ELO-P) and how best to provide the services to ALL interested students. In my 23 years with BCOE, we have grown from a small program serving three sites, to a program serving thousands of students at 25 schools in 11 districts for a minimum of 210 days a year. I want to thank you for your support and patience while we strived to provide an array of enriching activities that embedded social emotional learning into our programs during after school hours and summer enrichment in June, July and August.

I have updated the MOU required for this school year (2024-2025) to support your After School Education and Safety (ASES) Program grant. I have attached a copy of your district MOU for review and if needed school board approval. Upon approval, kindly scan a signed copy to my attention and place the signed original in the courier. Please do not forward the original directly to Mary Sakuma. I collect all 11 signed MOUs and have Mary sign them all at once. This results in a quicker process and fewer misplaced MOUs.

The ASES grant funding requires the following from each school site receiving funds:

Each site will provide at least 33 percent cash or in-kind local matching funds from the school district, government agencies, community organizations, or the private sector for each dollar expended in grant funds. Not more than 25 percent of the match requirement will be fulfilled by facilities or space usage.

In addition to site match, the program also has MOUs from an array of community partners that support our program through special services such as trainings, enrichment activities and resources.

The in-kind dollar amount for your snack/supper contribution is calculated utilizing the following reimbursement rates. The state allows us to calculate this figure by utilizing the actual attendance from the previous year and multiplying that figure by \$1.23 for snack and \$5.21 for supper.

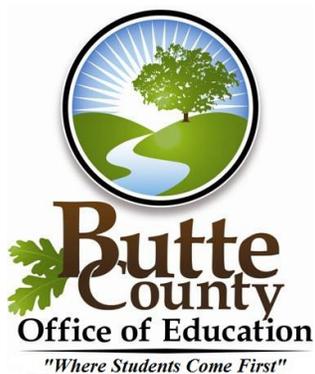
Remember we now have the ability to include ELO-P contract funds to district ASES MOUs. ELO-P funding can be used for the local match for ASES, as it is the intent that ASES, and the ELO-P funding be considered a single comprehensive program. Source: Expanded Learning Opportunities Program FAQs.

Please feel free to make changes or revisions to the attached copy, and do not hesitate to give me a call with your questions. As always, it has been a pleasure to serve you and your students with expanded learning opportunities. Stay well and take care!

Best Regards,

Julie Jarrett

Attachment: 2024-2025 MOU



Mary Sakuma

Superintendent
msakuma@bcoe.org

**Student Programs
and Educational
Support**

Michelle Zevely

Deputy
Superintendent
mzevely@bcoe.org

Julie Jarrett

Senior Director
Expanded Learning
Programs

Stacey Malcolm

Program Coordinator

Tina Richter

Senior Administrative
Assistant

Board of Education

Julian Diaz
Daniel Alexander
Brenda J. McLaughlin
Mike Walsh
Amy Christianson
Karin Matray
Emily Holtom

1859 Bird Street
Oroville, CA 95965
(530) 532-5757
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<http://www.bcoe.org>

An Equal Opportunity
Employer

Memorandum of Understanding
Between
Biggs Unified School District
and
Butte County Office of Education

Purpose

This memorandum of understanding establishes a formal working relationship between **Biggs Unified School District** and the Butte County Office of Education acting as partners in the After School Education and Safety Program (ASES). The goals and objectives of our collaboration are to expand learning opportunities for students, families, and community members; to provide academic, enrichment, mentoring, and tutoring educational support; to develop cultural and linguistic competence; to offer opportunities for after-school and summer recreation; to provide center-based and linked health, social, and safety services; to provide technology and career training to students; and to expand school and community participation in drug-free, supervised, and fun activities to be provided in safe and supervised learning environments. The After School Education and Safety Program Universal Grant requires sites to provide at least 33% cash or in-kind matching funds (no more than 25% of the match requirement can be fulfilled by facilities or space usage).

Description of Services

Biggs Unified School District will support the After School Education and Safety Program (ASES) at **Biggs Elementary and Richvale Elementary** by its commitment to support site administration, food services, and facility use, and provide the opportunity for connection with the regular day programming, particularly in literacy and math. In addition, the district will provide student academic test scores, attendance and behavior data, and other materials needed for comprehensive state and local evaluation.

Facility Usage Amount:	\$ 21,622
Custodial Services Amount:	\$ 39,776
Snack Administration:	\$ 11,374
Support Staff:	\$ 5,000
May include but is not limited to front-office support, and data collection assistance.	
Administration:	\$ 7,500
This may include but is not limited to representation in governance and evaluation, recruitment, outreach, communication, use of equipment, copier, desk space, technology, and the integration of existing educational, enrichment, health, and recreational programs and services.	
In-kind dollar amount of program support:	\$ 85,272
ELO-P Contract Funds:	\$ 126,747**
Total amount of program support:	\$ 212,019

Terms

The terms of this MOU shall commence on July 1, 2024, and shall extend through June 30, 2025. This MOU may be modified or terminated in thirty (30) days upon written notice of intention to terminate the agreement with or without cause.

Biggs Unified School District

Butte County Office of Education

 Doug Kaelin - Superintendent

 Mary Sakuma – Superintendent

 Date

 Date

The custodial cost estimate is based on a per classroom amount of \$6,984 which correlates to the amount BCOE charges districts for these services.

Snack/Supper administration cost estimate based on prior year’s attendance (total number of students served x \$1.23/\$5.21).

Support staff cost estimate based on \$5,000 per site. Administration cost estimate based on \$7,500 per site.

**The ELO-P funding can be used for the local match for ASES, as it is the intent that ASES and the ELO-P funding be considered a single comprehensive program. Source: Expanded Learning Opportunities Program FAQs. A separate contract with the Biggs Unified School District was board-approved on 6/12/2024.



**UNAUDITED ACTUALS
FISCAL YEAR 2023-24**



SEPTEMBER 11, 2024

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.59%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	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	\$3,916,149.72
	Appropriations Subject to Limit	\$3,916,149.72
	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	6.68%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 2024 _____

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Stephanie Sanchez

Name
Director of External Fiscal Services

Title
530-532-5674

Telephone
ssanchez@bcoe.org

E-mail Address

For School District:

Analy n Dyer

Name
Chief Business Officer

Title
530-868-1281

Telephone
ady er@biggs.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	219,713.12	0.00	-100.0%
5) TOTAL, REVENUES			219,713.12	0.00	-100.0%
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	150,881.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	65,579.73	0.00	-200.0%
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			216,461.58	0.00	-300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,251.54	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)			3,251.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,398.99	119,650.53	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,398.99	119,650.53	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,398.99	119,650.53	2.8%
2) Ending Balance, June 30 (E + F1e)			119,650.53	119,650.53	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	119,650.53	119,650.53	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					

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,217,778.02	0.00	7,217,778.02	7,381,723.00	0.00	7,381,723.00	2.3%
2) Federal Revenue		8100-8299	1,407.00	2,744,798.39	2,746,205.39	0.00	521,317.00	521,317.00	-81.0%
3) Other State Revenue		8300-8599	195,458.17	1,294,140.52	1,489,598.69	185,934.00	908,621.00	1,094,555.00	-26.5%
4) Other Local Revenue		8600-8799	275,498.73	265,003.59	540,502.32	180,000.00	224,102.00	404,102.00	-25.2%
5) TOTAL, REVENUES			7,690,141.92	4,303,942.50	11,994,084.42	7,747,657.00	1,654,040.00	9,401,697.00	-21.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,197,765.00	1,527,445.50	3,725,210.50	2,650,303.00	935,526.00	3,585,829.00	-3.7%
2) Classified Salaries		2000-2999	1,027,948.78	355,035.41	1,382,984.19	1,095,469.00	274,998.00	1,370,467.00	-0.9%
3) Employee Benefits		3000-3999	1,319,786.55	851,582.14	2,171,368.69	1,505,658.00	723,831.00	2,229,489.00	2.7%
4) Books and Supplies		4000-4999	171,676.17	571,329.81	743,005.98	295,950.00	277,149.00	573,099.00	-22.9%
5) Services and Other Operating Expenditures		5000-5999	781,705.06	552,634.79	1,334,339.85	1,043,520.00	289,023.00	1,332,543.00	-0.1%
6) Capital Outlay		6000-6999	165,024.72	715,149.41	880,174.13	0.00	30,000.00	30,000.00	-96.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,288.74	670,194.00	785,482.74	20,875.00	705,612.00	726,487.00	-7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(229,776.86)	208,486.86	(21,290.00)	(81,482.00)	81,482.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			5,549,418.16	5,451,857.92	11,001,276.08	6,530,293.00	3,317,621.00	9,847,914.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,140,723.76	(1,147,915.42)	992,808.34	1,217,364.00	(1,663,581.00)	(446,217.00)	-144.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,481.00	0.00	160,481.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	105,237.17	0.00	105,237.17	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(839,079.83)	839,079.83	0.00	(1,127,686.00)	1,127,686.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(894,323.66)	839,079.83	(55,243.83)	(1,127,686.00)	1,127,686.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,246,400.10	(308,835.59)	937,564.51	89,678.00	(535,895.00)	(446,217.00)	-147.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,982,379.09	2,100,069.51	6,082,448.60	5,182,849.37	1,791,233.92	6,974,083.29	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,982,379.09	2,100,069.51	6,082,448.60	5,182,849.37	1,791,233.92	6,974,083.29	14.7%
d) Other Restatements		9795	(45,929.82)	0.00	(45,929.82)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,936,449.27	2,100,069.51	6,036,518.78	5,182,849.37	1,791,233.92	6,974,083.29	15.5%
2) Ending Balance, June 30 (E + F1e)			5,182,849.37	1,791,233.92	6,974,083.29	5,272,527.37	1,255,338.92	6,527,866.29	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	14,640.00	0.00	14,640.00	2,000.00	0.00	2,000.00	-86.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	11,664.25	20,370.95	32,035.20	3,499.00	10,185.48	13,684.48	-57.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,770,862.97	1,770,862.97	0.00	1,245,153.44	1,245,153.44	-29.7%
c) Committed									
Stabilization Arrangements		9750	138,139.00	0.00	138,139.00	138,139.00	0.00	138,139.00	0.0%
Other Commitments		9760	1,427,432.00	0.00	1,427,432.00	1,427,432.00	0.00	1,427,432.00	0.0%
d) Assigned									
Other Assignments		9780	598,971.68	0.00	598,971.68	405,928.00	0.00	405,928.00	-32.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	880,102.00	0.00	880,102.00	787,833.00	0.00	787,833.00	-10.5%
Unassigned/Unappropriated Amount		9790	2,111,900.44	0.00	2,111,900.44	2,507,696.37	0.00	2,507,696.37	18.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,806,261.01	1,128,128.99	6,934,390.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	(355,059.78)	0.00	(355,059.78)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	14,640.00	0.00	14,640.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	43,597.53	938,499.74	982,097.27				
4) Due from Grantor Government		9290	48,615.00	0.00	48,615.00				
5) Due from Other Funds		9310	22,576.14	0.00	22,576.14				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	11,664.25	20,370.95	32,035.20				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,592,294.15	2,086,999.68	7,679,293.83				
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	409,444.78	278,764.24	688,209.02				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	17,001.52	17,001.52				
6) TOTAL, LIABILITIES			409,444.78	295,765.76	705,210.54				
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)			5,182,849.37	1,791,233.92	6,974,083.29				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,791,999.00	0.00	2,791,999.00	2,811,216.00	0.00	2,811,216.00	0.7%
Education Protection Account State Aid - Current Year		8012	1,000,799.00	0.00	1,000,799.00	1,335,141.00	0.00	1,335,141.00	33.4%
State Aid - Prior Years		8019	4,544.00	0.00	4,544.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	30,721.94	0.00	30,721.94	30,722.00	0.00	30,722.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,358.45	0.00	2,358.45	2,196.00	0.00	2,196.00	-6.9%
County & District Taxes									
Secured Roll Taxes		8041	3,817,237.08	0.00	3,817,237.08	3,607,630.00	0.00	3,607,630.00	-5.5%
Unsecured Roll Taxes		8042	292,872.82	0.00	292,872.82	293,111.00	0.00	293,111.00	0.1%
Prior Years' Taxes		8043	8,981.24	0.00	8,981.24	7,325.00	0.00	7,325.00	-18.4%
Supplemental Taxes		8044	49,580.99	0.00	49,580.99	45,674.00	0.00	45,674.00	-7.9%
Education Revenue Augmentation Fund (ERAF)		8045	(768,508.50)	0.00	(768,508.50)	(751,292.00)	0.00	(751,292.00)	-2.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			7,230,586.02	0.00	7,230,586.02	7,381,723.00	0.00	7,381,723.00	2.1%
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	(12,808.00)	0.00	(12,808.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,217,778.02	0.00	7,217,778.02	7,381,723.00	0.00	7,381,723.00	2.3%
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	116,669.00	116,669.00	0.00	116,515.00	116,515.00	-0.1%
Special Education Discretionary Grants		8182	0.00	8,220.00	8,220.00	0.00	9,072.00	9,072.00	10.4%
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	1,407.00	0.00	1,407.00	0.00	0.00	0.00	-100.0%
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	69,654.26	69,654.26	0.00	12,000.00	12,000.00	-82.8%
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		297,055.12	297,055.12		249,331.00	249,331.00	-16.1%
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		27,785.59	27,785.59		25,604.00	25,604.00	-7.9%
Title III, Immigrant Student Program	4201	8290		1,121.17	1,121.17		1,207.00	1,207.00	7.7%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		44,641.87	44,641.87		33,070.00	33,070.00	-25.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,179,651.38	2,179,651.38	0.00	74,518.00	74,518.00	-96.6%
TOTAL, FEDERAL REVENUE			1,407.00	2,744,798.39	2,746,205.39	0.00	521,317.00	521,317.00	-81.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		229,166.00	229,166.00		237,666.00	237,666.00	3.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,758.00	0.00	22,758.00	24,610.00	0.00	24,610.00	8.1%
Lottery - Unrestricted and Instructional Materials		8560	106,387.17	55,958.85	162,346.02	95,014.00	38,650.00	133,664.00	-17.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,313.00	1,009,015.67	1,075,328.67	66,310.00	632,305.00	698,615.00	-35.0%
TOTAL, OTHER STATE REVENUE			195,458.17	1,294,140.52	1,489,598.69	185,934.00	908,621.00	1,094,555.00	-26.5%
OTHER LOCAL REVENUE									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,862.06	0.00	21,862.06	20,000.00	0.00	20,000.00	-8.5%
Interest		8660	220,495.67	0.00	220,495.67	100,000.00	0.00	100,000.00	-54.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(122,336.15)	0.00	(122,336.15)	0.00	0.00	0.00	-100.0%
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	155,477.15	54,221.59	209,698.74	60,000.00	21,128.00	81,128.00	-61.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		210,782.00	210,782.00		202,974.00	202,974.00	-3.7%
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			275,498.73	265,003.59	540,502.32	180,000.00	224,102.00	404,102.00	-25.2%
TOTAL, REVENUES			7,690,141.92	4,303,942.50	11,994,084.42	7,747,657.00	1,654,040.00	9,401,697.00	-21.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,737,375.25	1,359,275.57	3,096,650.82	2,061,782.00	780,258.00	2,842,040.00	-8.2%
Certificated Pupil Support Salaries		1200	71,713.45	27,734.85	99,448.30	158,380.00	10,320.00	168,700.00	69.6%
Certificated Supervisors' and Administrators' Salaries		1300	388,676.30	48,292.08	436,968.38	430,141.00	49,793.00	479,934.00	9.8%
Other Certificated Salaries		1900	0.00	92,143.00	92,143.00	0.00	95,155.00	95,155.00	3.3%
TOTAL, CERTIFICATED SALARIES			2,197,765.00	1,527,445.50	3,725,210.50	2,650,303.00	935,526.00	3,585,829.00	-3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	85,716.68	232,790.41	318,507.09	101,142.00	249,998.00	351,140.00	10.2%
Classified Support Salaries		2200	407,991.02	101,933.13	509,924.15	451,625.00	25,000.00	476,625.00	-6.5%
Classified Supervisors' and Administrators' Salaries		2300	46,777.43	0.00	46,777.43	177,643.00	0.00	177,643.00	279.8%
Clerical, Technical and Office Salaries		2400	422,090.09	17,371.87	439,461.96	323,948.00	0.00	323,948.00	-26.3%
Other Classified Salaries		2900	65,373.56	2,940.00	68,313.56	41,111.00	0.00	41,111.00	-39.8%
TOTAL, CLASSIFIED SALARIES			1,027,948.78	355,035.41	1,382,984.19	1,095,469.00	274,998.00	1,370,467.00	-0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	436,231.89	520,862.07	957,093.96	524,620.00	484,842.00	1,009,462.00	5.5%
PERS		3201-3202	263,758.83	93,153.93	356,912.76	303,351.00	76,450.00	379,801.00	6.4%
OASDI/Medicare/Alternative		3301-3302	107,941.74	48,913.32	156,855.06	118,823.00	33,252.00	152,075.00	-3.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	379,619.91	149,152.81	528,772.72	426,386.00	100,674.00	527,060.00	-0.3%
Unemployment Insurance		3501-3502	2,747.18	786.48	3,533.66	1,826.00	581.00	2,407.00	-31.9%
Workers' Compensation		3601-3602	80,386.83	38,713.53	119,100.36	89,532.00	28,032.00	117,564.00	-1.3%
OPEB, Allocated		3701-3702	47,011.00	0.00	47,011.00	41,120.00	0.00	41,120.00	-12.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,089.17	0.00	2,089.17	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,319,786.55	851,582.14	2,171,368.69	1,505,658.00	723,831.00	2,229,489.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,388.17	164,057.38	178,445.55	15,000.00	0.00	15,000.00	-91.6%
Books and Other Reference Materials		4200	460.72	5,662.77	6,123.49	0.00	32,176.00	32,176.00	425.5%
Materials and Supplies		4300	156,827.28	299,683.63	456,510.91	280,950.00	240,825.00	521,775.00	14.3%
Noncapitalized Equipment		4400	0.00	94,552.10	94,552.10	0.00	0.00	0.00	-100.0%
Food		4700	0.00	7,373.93	7,373.93	0.00	4,148.00	4,148.00	-43.7%
TOTAL, BOOKS AND SUPPLIES			171,676.17	571,329.81	743,005.98	295,950.00	277,149.00	573,099.00	-22.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	47,093.00	47,093.00	0.00	46,791.00	46,791.00	-0.6%
Travel and Conferences		5200	4,507.61	20,598.53	25,106.14	11,600.00	33,105.00	44,705.00	78.1%
Dues and Memberships		5300	16,602.25	1,181.00	17,783.25	19,000.00	250.00	19,250.00	8.2%
Insurance		5400 - 5450	315,819.17	0.00	315,819.17	269,202.00	0.00	269,202.00	-14.8%
Operations and Housekeeping Services		5500	172,381.89	0.00	172,381.89	216,000.00	0.00	216,000.00	25.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,408.19	47,835.25	82,243.44	44,500.00	1,000.00	45,500.00	-44.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	217,055.40	430,618.67	647,674.07	440,718.00	207,877.00	648,595.00	0.1%
Communications		5900	20,930.55	5,308.34	26,238.89	42,500.00	0.00	42,500.00	62.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			781,705.06	552,634.79	1,334,339.85	1,043,520.00	289,023.00	1,332,543.00	-0.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	291,795.92	291,795.92	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	149,738.87	65,150.00	214,888.87	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%
Equipment		6400	5,520.74	358,203.49	363,724.23	0.00	30,000.00	30,000.00	-91.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	9,765.11	0.00	9,765.11	0.00	0.00	0.00	-100.0%
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			165,024.72	715,149.41	880,174.13	0.00	30,000.00	30,000.00	-96.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	92,158.00	92,158.00	0.00	40,000.00	40,000.00	-56.6%
Payments to County Offices		7142	0.00	578,036.00	578,036.00	0.00	665,612.00	665,612.00	15.2%
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 Transfers	All Other	7221-7223	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	4,163.41	0.00	4,163.41	409.00	0.00	409.00	-90.2%
Other Debt Service - Principal		7439	111,125.33	0.00	111,125.33	20,466.00	0.00	20,466.00	-81.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,288.74	670,194.00	785,482.74	20,875.00	705,612.00	726,487.00	-7.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(208,486.86)	208,486.86	0.00	(81,482.00)	81,482.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(21,290.00)	0.00	(21,290.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(229,776.86)	208,486.86	(21,290.00)	(81,482.00)	81,482.00	0.00	-100.0%
TOTAL, EXPENDITURES			5,549,418.16	5,451,857.92	11,001,276.08	6,530,293.00	3,317,621.00	9,847,914.00	-10.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	160,481.00	0.00	160,481.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,481.00	0.00	160,481.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	105,237.17	0.00	105,237.17	0.00	0.00	0.00	-100.0%
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			105,237.17	0.00	105,237.17	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(839,079.83)	839,079.83	0.00	(1,127,686.00)	1,127,686.00	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			(839,079.83)	839,079.83	0.00	(1,127,686.00)	1,127,686.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(894,323.66)	839,079.83	(55,243.83)	(1,127,686.00)	1,127,686.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,217,778.02	0.00	7,217,778.02	7,381,723.00	0.00	7,381,723.00	2.3%
2) Federal Revenue		8100-8299	1,407.00	2,744,798.39	2,746,205.39	0.00	521,317.00	521,317.00	-81.0%
3) Other State Revenue		8300-8599	195,458.17	1,294,140.52	1,489,598.69	185,934.00	908,621.00	1,094,555.00	-26.5%
4) Other Local Revenue		8600-8799	275,498.73	265,003.59	540,502.32	180,000.00	224,102.00	404,102.00	-25.2%
5) TOTAL, REVENUES			7,690,141.92	4,303,942.50	11,994,084.42	7,747,657.00	1,654,040.00	9,401,697.00	-21.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,707,765.52	2,913,938.71	5,621,704.23	3,178,677.00	1,928,216.00	5,106,893.00	-9.2%
2) Instruction - Related Services	2000-2999		473,154.42	320,001.44	793,155.86	671,530.00	104,996.00	776,526.00	-2.1%
3) Pupil Services	3000-3999		413,664.03	728,289.36	1,141,953.39	607,307.00	418,021.00	1,025,328.00	-10.2%
4) Ancillary Services	4000-4999		39,084.48	14,118.08	53,202.56	71,716.00	25,946.00	97,662.00	83.6%
5) Community Services	5000-5999		62,062.76	0.00	62,062.76	27,000.00	0.00	27,000.00	-56.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		802,874.56	250,783.98	1,053,658.54	1,075,666.00	112,073.00	1,187,739.00	12.7%
8) Plant Services	8000-8999		935,523.65	554,532.35	1,490,056.00	877,522.00	22,757.00	900,279.00	-39.6%
9) Other Outgo	9000-9999	Except 7600-7699	115,288.74	670,194.00	785,482.74	20,875.00	705,612.00	726,487.00	-7.5%
10) TOTAL, EXPENDITURES			5,549,418.16	5,451,857.92	11,001,276.08	6,530,293.00	3,317,621.00	9,847,914.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,140,723.76	(1,147,915.42)	992,808.34	1,217,364.00	(1,663,581.00)	(446,217.00)	-144.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,481.00	0.00	160,481.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	105,237.17	0.00	105,237.17	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(839,079.83)	839,079.83	0.00	(1,127,686.00)	1,127,686.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(894,323.66)	839,079.83	(55,243.83)	(1,127,686.00)	1,127,686.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,246,400.10	(308,835.59)	937,564.51	89,678.00	(535,895.00)	(446,217.00)	-147.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,982,379.09	2,100,069.51	6,082,448.60	5,182,849.37	1,791,233.92	6,974,083.29	14.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			3,982,379.09	2,100,069.51	6,082,448.60	5,182,849.37	1,791,233.92	6,974,083.29	14.7%
d) Other Restatements		9795	(45,929.82)	0.00	(45,929.82)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,936,449.27	2,100,069.51	6,036,518.78	5,182,849.37	1,791,233.92	6,974,083.29	15.5%
2) Ending Balance, June 30 (E + F1e)			5,182,849.37	1,791,233.92	6,974,083.29	5,272,527.37	1,255,338.92	6,527,866.29	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	14,640.00	0.00	14,640.00	2,000.00	0.00	2,000.00	-86.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	11,664.25	20,370.95	32,035.20	3,499.00	10,185.48	13,684.48	-57.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,770,862.97	1,770,862.97	0.00	1,245,153.44	1,245,153.44	-29.7%
c) Committed									
Stabilization Arrangements		9750	138,139.00	0.00	138,139.00	138,139.00	0.00	138,139.00	0.0%
Other Commitments (by Resource/Object)		9760	1,427,432.00	0.00	1,427,432.00	1,427,432.00	0.00	1,427,432.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	598,971.68	0.00	598,971.68	405,928.00	0.00	405,928.00	-32.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	880,102.00	0.00	880,102.00	787,833.00	0.00	787,833.00	-10.5%
Unassigned/Unappropriated Amount		9790	2,111,900.44	0.00	2,111,900.44	2,507,696.37	0.00	2,507,696.37	18.7%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	258,234.49	258,234.49
6266	Educator Effectiveness, FY 2021-22	126,647.36	112,647.36
6300	Lottery: Instructional Materials	130,750.68	97,224.68
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	311,218.57	192,803.57
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	30,754.33	.33
7029	Child Nutrition: Food Service Staff Training Funds	2,000.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	53,112.14	.14
7311	Classified School Employee Professional Development Block Grant	2,841.00	0.00
7413	A-G Learning Loss Mitigation Grant	125,035.72	60,221.19
7435	Learning Recovery Emergency Block Grant	616,387.74	418,657.74
9010	Other Restricted Local	113,880.94	105,363.94
Total, Restricted Balance		1,770,862.97	1,245,153.44

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	119,650.53		
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	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			119,650.53		
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 Revenues		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)			119,650.53		
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	0.00	0.00	0.0%
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	219,713.12	0.00	-100.0%
TOTAL, REVENUES			219,713.12	0.00	-100.0%
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	2023-24 Unaudited Actuals	2024-25 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	150,881.85	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,881.85	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	3,247.75	0.00	-100.0%
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	62,331.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,579.73	0.00	-200.0%
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			216,461.58	0.00	-300.0%
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	2023-24 Unaudited Actuals	2024-25 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	2023-24 Unaudited Actuals	2024-25 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	219,713.12	0.00	-100.0%
5) TOTAL, REVENUES			219,713.12	0.00	-100.0%
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		216,461.58	0.00	-100.0%
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			216,461.58	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,251.54	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)			3,251.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,398.99	119,650.53	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,398.99	119,650.53	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,398.99	119,650.53	2.8%
2) Ending Balance, June 30 (E + F1e)			119,650.53	119,650.53	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	119,650.53	119,650.53	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	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	119,650.53	119,650.53
Total, Restricted Balance		119,650.53	119,650.53

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	369,749.85	280,000.00	-24.3%
3) Other State Revenue		8300-8599	194,108.25	150,000.00	-22.7%
4) Other Local Revenue		8600-8799	5,763.12	4,000.00	-30.6%
5) TOTAL, REVENUES			569,621.22	434,000.00	-23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	134,071.42	142,577.00	6.3%
3) Employee Benefits		3000-3999	63,648.30	73,100.00	14.8%
4) Books and Supplies		4000-4999	215,293.37	237,969.00	10.5%
5) Services and Other Operating Expenditures		5000-5999	2,492.98	6,500.00	160.7%
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	21,290.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			436,796.07	460,146.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,825.15	(26,146.00)	-119.7%
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)			132,825.15	(26,146.00)	-119.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,717.76	246,542.91	116.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,717.76	246,542.91	116.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,717.76	246,542.91	116.8%
2) Ending Balance, June 30 (E + F1e)			246,542.91	220,396.91	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,198.15	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	243,344.76	220,396.91	-9.4%
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	176,125.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,322.17)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	90,029.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,198.15		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			268,031.68		
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	198.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,290.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,488.77		
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)			246,542.91		
FEDERAL REVENUE					
Child Nutrition Programs		8220	369,749.85	280,000.00	-24.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			369,749.85	280,000.00	-24.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	194,108.25	150,000.00	-22.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			194,108.25	150,000.00	-22.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,842.00	3,000.00	5.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,191.34	1,000.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	729.78	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,763.12	4,000.00	-30.6%
TOTAL, REVENUES			569,621.22	434,000.00	-23.8%
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	87,293.88	95,065.00	8.9%
Classified Supervisors' and Administrators' Salaries		2300	46,777.54	47,512.00	1.6%
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			134,071.42	142,577.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,839.11	39,209.00	27.1%
OASDI/Medicare/Alternative		3301-3302	9,608.30	10,503.00	9.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	20,010.51	19,997.00	-0.1%
Unemployment Insurance		3501-3502	63.75	69.00	8.2%
Workers' Compensation		3601-3602	3,126.63	3,322.00	6.2%
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			63,648.30	73,100.00	14.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,121.77	20,000.00	97.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	205,171.60	217,969.00	6.2%
TOTAL, BOOKS AND SUPPLIES			215,293.37	237,969.00	10.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	New
Dues and Memberships		5300	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	2,492.98	5,000.00	100.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,492.98	6,500.00	160.7%
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	21,290.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,290.00	0.00	-100.0%
TOTAL, EXPENDITURES			436,796.07	460,146.00	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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 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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	369,749.85	280,000.00	-24.3%
3) Other State Revenue		8300-8599	194,108.25	150,000.00	-22.7%
4) Other Local Revenue		8600-8799	5,763.12	4,000.00	-30.6%
5) TOTAL, REVENUES			569,621.22	434,000.00	-23.8%
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		415,506.07	460,146.00	10.7%
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		21,290.00	0.00	-100.0%
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			436,796.07	460,146.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			132,825.15	(26,146.00)	-119.7%
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)			132,825.15	(26,146.00)	-119.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,717.76	246,542.91	116.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,717.76	246,542.91	116.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,717.76	246,542.91	116.8%
2) Ending Balance, June 30 (E + F1e)			246,542.91	220,396.91	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	3,198.15	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	243,344.76	220,396.91	-9.4%
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	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	205,903.72	211,924.87
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	37,441.04	8,472.04
Total, Restricted Balance		243,344.76	220,396.91

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	12,955.08	0.00	-100.0%
5) TOTAL, REVENUES			12,955.08	0.00	-100.0%
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)			12,955.08	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,481.00	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			160,481.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,436.08	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	623,877.43	797,313.51	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			623,877.43	797,313.51	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			623,877.43	797,313.51	27.8%
2) Ending Balance, June 30 (E + F1e)			797,313.51	797,313.51	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					
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	797,313.51	797,313.51	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	827,246.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,933.44)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			797,313.51		
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)			797,313.51		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,389.05	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,433.97)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,955.08	0.00	-100.0%
TOTAL, REVENUES			12,955.08	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	160,481.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			160,481.00	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)			160,481.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	12,955.08	0.00	-100.0%
5) TOTAL, REVENUES			12,955.08	0.00	-100.0%
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)			12,955.08	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	160,481.00	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			160,481.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,436.08	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	623,877.43	797,313.51	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			623,877.43	797,313.51	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			623,877.43	797,313.51	27.8%
2) Ending Balance, June 30 (E + F1e)			797,313.51	797,313.51	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					
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	797,313.51	797,313.51	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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	7,821.73	0.00	-100.0%
5) TOTAL, REVENUES			7,821.73	0.00	-100.0%
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)			7,821.73	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)			7,821.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	519,343.38	527,165.11	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			519,343.38	527,165.11	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,343.38	527,165.11	1.5%
2) Ending Balance, June 30 (E + F1e)			527,165.11	527,165.11	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	527,165.11	527,165.11	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	554,206.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,041.11)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			527,165.11		
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	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)			527,165.11		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	16,965.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,144.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,821.73	0.00	-100.0%
TOTAL, REVENUES			7,821.73	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	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	7,821.73	0.00	-100.0%
5) TOTAL, REVENUES			7,821.73	0.00	-100.0%
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)			7,821.73	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)			7,821.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	519,343.38	527,165.11	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			519,343.38	527,165.11	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,343.38	527,165.11	1.5%
2) Ending Balance, June 30 (E + F1e)			527,165.11	527,165.11	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	527,165.11	527,165.11	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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	18,616.87	0.00	-100.0%
5) TOTAL, REVENUES			18,616.87	0.00	-100.0%
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	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	22,410.75	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			32,410.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,793.88)	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)			(13,793.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,468.08	102,674.20	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,468.08	102,674.20	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,468.08	102,674.20	-11.8%
2) Ending Balance, June 30 (E + F1e)			102,674.20	102,674.20	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	102,674.20	102,674.20	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					
a) in County Treasury		9110	109,799.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,293.05)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			103,506.70		
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	832.50		
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			832.50		
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)			102,674.20		
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	3,537.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,279.44)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	17,359.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,616.87	0.00	-100.0%
TOTAL, REVENUES			18,616.87	0.00	-100.0%
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	2023-24 Unaudited Actuals	2024-25 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	10,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	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	22,410.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,410.75	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					
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			32,410.75	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					
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	2023-24 Unaudited Actuals	2024-25 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	2023-24 Unaudited Actuals	2024-25 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	18,616.87	0.00	-100.0%
5) TOTAL, REVENUES			18,616.87	0.00	-100.0%
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		32,410.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,410.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,793.88)	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)			(13,793.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,468.08	102,674.20	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,468.08	102,674.20	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,468.08	102,674.20	-11.8%
2) Ending Balance, June 30 (E + F1e)			102,674.20	102,674.20	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	102,674.20	102,674.20	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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	102,674.20	102,674.20
Total, Restricted Balance		102,674.20	102,674.20

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	1,127.11	0.00	-100.0%
5) TOTAL, REVENUES			1,127.11	0.00	-100.0%
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)			1,127.11	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)			1,127.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,166.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,166.72	0.00	-100.0%
d) Other Restatements		9795	(110,293.83)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,127.11)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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	1,286.14		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			1,286.14		
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	1,286.14		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,286.14		
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)			0.00		
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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,127.11	0.00	-100.0%
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			1,127.11	0.00	-100.0%
TOTAL, REVENUES			1,127.11	0.00	-100.0%
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%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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: 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					
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
(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	2023-24 Unaudited Actuals	2024-25 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	1,127.11	0.00	-100.0%
5) TOTAL, REVENUES			1,127.11	0.00	-100.0%
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)			1,127.11	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)			1,127.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,166.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,166.72	0.00	-100.0%
d) Other Restatements		9795	(110,293.83)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,127.11)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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					
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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	1.42	0.00	-100.0%
5) TOTAL, REVENUES			1.42	0.00	-100.0%
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)			1.42	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)			1.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94.50	95.92	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94.50	95.92	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94.50	95.92	1.5%
2) Ending Balance, June 30 (E + F1e)			95.92	95.92	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					
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	95.92	95.92	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	100.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4.93)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			95.92		
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)			95.92		
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	3.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.67)	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.42	0.00	-100.0%
TOTAL, REVENUES			1.42	0.00	-100.0%
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	2023-24 Unaudited Actuals	2024-25 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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	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					
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	2023-24 Unaudited Actuals	2024-25 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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	1.42	0.00	-100.0%
5) TOTAL, REVENUES			1.42	0.00	-100.0%
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)			1.42	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)			1.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94.50	95.92	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94.50	95.92	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94.50	95.92	1.5%
2) Ending Balance, June 30 (E + F1e)			95.92	95.92	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	95.92	95.92	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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	2.19	0.00	-100.0%
5) TOTAL, REVENUES			2.19	0.00	-100.0%
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)			2.19	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)			2.19	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144.85	147.04	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144.85	147.04	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144.85	147.04	1.5%
2) Ending Balance, June 30 (E + F1e)			147.04	147.04	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					
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	147.04	147.04	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	154.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7.54)		
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			147.04		
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	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)			147.04		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	4.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2.55)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.19	0.00	-100.0%
TOTAL, REVENUES			2.19	0.00	-100.0%
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 Certificates of Participation		8971	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	2023-24 Unaudited Actuals	2024-25 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	2.19	0.00	-100.0%
5) TOTAL, REVENUES			2.19	0.00	-100.0%
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)			2.19	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)			2.19	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144.85	147.04	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144.85	147.04	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144.85	147.04	1.5%
2) Ending Balance, June 30 (E + F1e)			147.04	147.04	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					
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	147.04	147.04	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	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	51,142.75	0.00	-100.0%
5) TOTAL, REVENUES			51,142.75	0.00	-100.0%
B. EXPENSES					
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 Expenses		5000-5999	15,197.93	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,197.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,944.82	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 NET POSITION (C + D4)			35,944.82	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	759,348.01	742,946.83	-2.2%
b) Audit Adjustments		9793	(52,346.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			707,002.01	742,946.83	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			707,002.01	742,946.83	5.1%
2) Ending Net Position, June 30 (E + F1e)			742,946.83	742,946.83	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	742,946.83	742,946.83	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	259,763.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,756.41)		
b) in Banks		9120	91,906.40		
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	403,033.64		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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			742,946.83		
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) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			742,946.83		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,957.51	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,185.24	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,142.75	0.00	-100.0%
TOTAL, REVENUES			51,142.75	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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%
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	15,197.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,197.93	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)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			15,197.93	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%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	51,142.75	0.00	-100.0%
5) TOTAL, REVENUES			51,142.75	0.00	-100.0%
B. EXPENSES (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		15,197.93	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		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, EXPENSES			15,197.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,944.82	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 NET POSITION (C + D4)			35,944.82	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	759,348.01	742,946.83	-2.2%
b) Audit Adjustments		9793	(52,346.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			707,002.01	742,946.83	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			707,002.01	742,946.83	5.1%
2) Ending Net Position, June 30 (E + F1e)			742,946.83	742,946.83	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	742,946.83	742,946.83	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Net Position		0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 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)	512.63	510.34	531.06	512.63	513.95	521.10
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)	512.63	510.34	531.06	512.63	513.95	521.10
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	3.07	2.81		3.03	3.03	3.03
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 A5a through A5f)	3.07	2.81	0.00	3.03	3.03	3.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	515.70	513.15	531.06	515.66	516.98	524.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 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	2023-24 Unaudited Actuals			2024-25 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

Description	2023-24 Unaudited Actuals			2024-25 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)	512.63	510.34	531.06	512.63	513.95	521.10
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)	512.63	510.34	531.06	512.63	513.95	521.10
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	3.07	2.81		3.03	3.03	3.03
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 A5a through A5f)	3.07	2.81	0.00	3.03	3.03	3.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	515.70	513.15	531.06	515.66	516.98	524.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 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	2023-24 Unaudited Actuals			2024-25 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 Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

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	3,725,210.50	301	0.00	303	3,725,210.50	305	41,218.00		307	3,683,992.50	309
2000 - Classified Salaries	1,382,984.19	311	37,071.39	313	1,345,912.80	315	155,127.13		317	1,190,785.67	319
3000 - Employee Benefits	2,171,368.69	321	50,729.25	323	2,120,639.44	325	60,078.26		327	2,060,561.18	329
4000 - Books, Supplies Equip Replace. (6500)	752,771.09	331	22,888.75	333	729,882.34	335	189,149.96		337	540,732.38	339
5000 - Services . . . & 7300 - Indirect Costs	1,313,049.85	341	13,782.47	343	1,299,267.38	345	48,231.84		347	1,251,035.54	349
TOTAL					9,220,912.46	365			TOTAL	8,727,107.27	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	3,047,511.99	375
2. Salaries of Instructional Aides Per EC 41011.	2100	318,507.09	380
3. STRS.	3101 & 3102	784,617.09	382
4. PERS.	3201 & 3202	131,156.25	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	74,092.01	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	413,239.14	385
7. Unemployment Insurance.	3501 & 3502	2,725.29	390
8. Workers' Compensation Insurance.	3601 & 3602	79,117.53	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		4,850,966.39	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		4,850,966.39	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.		55.59%	
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)	55.59%
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)	8,727,107.27
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

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			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	4,138,450.00	2,294,000.00	6,432,450.00			6,432,450.00	
Total/Net OPEB Liability	2,001,630.00	940,370.00	2,942,000.00			2,942,000.00	
Compensated Absences Payable	30,478.00	(16,478.00)	14,000.00	7,290.00		21,290.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,170,558.00	3,217,892.00	9,388,450.00	7,290.00	0.00	9,395,740.00	0.00
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	238,402.00	(61,402.00)	177,000.00		119,000.00	58,000.00	58,000.00
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	238,402.00	(61,402.00)	177,000.00	0.00	119,000.00	58,000.00	58,000.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,161,757.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,769,007.39
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	62,062.76
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	244,003.58
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	115,288.74
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	160,481.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				581,836.08
<p>D. Plus additional MOE expenditures:</p>			<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All		0.00
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			0.00
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				7,810,913.61
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				513.15
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				15,221.50

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.)	7,303,559.67	15,349.74
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)	7,303,559.67	15,349.74
B. Required effort (Line A.2 times 90%)	6,573,203.70	13,814.77
C. Current year expenditures (Line I.E and Line II.B)	7,810,913.61	15,221.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 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)	3,433,444.38		3,433,444.38			3,916,149.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	472.19		472.19			515.70
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
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	2023-24 P2 Report			2024-25 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)	515.70		515.70	515.66		515.66
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)			515.70			515.66
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	30,721.94		30,721.94	30,722.00		30,722.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,358.45		2,358.45	2,196.00		2,196.00
4. Secured Roll Taxes (Object 8041)	3,817,237.08		3,817,237.08	3,607,630.00		3,607,630.00
5. Unsecured Roll Taxes (Object 8042)	292,872.82		292,872.82	293,111.00		293,111.00
6. Prior Years' Taxes (Object 8043)	8,981.24		8,981.24	7,325.00		7,325.00
7. Supplemental Taxes (Object 8044)	49,580.99		49,580.99	45,674.00		45,674.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(768,508.50)		(768,508.50)	(751,292.00)		(751,292.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,433,244.02	0.00	3,433,244.02	3,235,366.00	0.00	3,235,366.00
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)	3,433,244.02	0.00	3,433,244.02	3,235,366.00	0.00	3,235,366.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,792,798.00		3,792,798.00	4,146,357.00		4,146,357.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,544.00		4,544.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,797,342.00	0.00	3,797,342.00	4,146,357.00	0.00	4,146,357.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,994,084.42		11,994,084.42	9,401,697.00		9,401,697.00

	2023-24 Calculations			2024-25 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)	98,159.52		98,159.52	100,000.00		100,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,433,444.38			3,916,149.72
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0921			0.9999
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,916,149.72			4,057,508.55
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,433,244.02			3,235,366.00
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)			61,884.00			61,879.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			482,905.70			822,142.55
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			482,905.70			822,142.55
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])			32,314.21			43,621.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,465,558.23			3,278,987.16
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)			450,591.49			778,521.39
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,465,558.23			
b. State Subventions (Line D8)			450,591.49			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,916,149.72			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2023-24 Actual			2024-25 Budget		

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) 423,147.25
- 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) 6,809,405.13

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) 6.21%

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. 0.00
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) 708,687.00
- 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)	59,958.36
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)	768,645.36
9. Carry-Forward Adjustment (Part IV, Line F)	(170,067.91)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	598,577.44
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,574,611.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	793,155.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	778,948.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	53,202.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	62,062.76
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)	305,131.42
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	34,085.00
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)	27,045.12
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)	905,554.61
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)	216,461.58
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)	210,334.47
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)	8,960,592.97
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)	8.58%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.68%

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)	768,645.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(31,005.20)
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 (10.13%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.13%) times Part III, Line B19); zero if positive	(170,067.91)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(170,067.91)
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:	6.68%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-85033.96) is applied to the current year calculation and the remainder (\$-85033.95) is deferred to one or more future years:	7.63%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-56689.30) is applied to the current year calculation and the remainder (\$-113378.61) is deferred to one or more future years:	7.95%
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)	(170,067.91)

Approved indirect cost rate: 10.13%
Highest rate used in any program: 10.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	277,340.77	24,636.00	8.88%
01	3212	174,351.96	9,770.23	5.60%
01	3213	888,860.46	90,040.84	10.13%
01	3310	106,817.17	9,851.83	9.22%
01	4035	28,956.72	2,933.00	10.13%
01	4127	40,535.87	4,106.00	10.13%
01	4201	1,018.05	103.12	10.13%
01	5634	6,931.87	449.00	6.48%
01	6053	63,849.47	6,394.93	10.02%
01	6266	22,896.51	2,319.00	10.13%
01	6500	526,772.24	53,362.00	10.13%
01	7311	2,390.00	242.00	10.13%
01	7388	3,655.93	83.52	2.28%
01	7435	7,902.26	800.00	10.12%
01	9010	129,031.36	3,395.39	2.63%
13	5310	210,177.25	21,290.00	10.13%

Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	104,499.82		177,169.22	281,669.04
2. State Lottery Revenue	8560	106,387.17		55,958.85	162,346.02
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. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		210,886.99	0.00	233,128.07	444,015.06
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	41,218.00		0.00	41,218.00
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	10,748.31		80,251.27	90,999.58
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			22,126.12	22,126.12
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)		51,966.31	0.00	102,377.39	154,343.70
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	158,920.68	0.00	130,750.68	289,671.36
D. COMMENTS:					
Science Curriculum Adoption					

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	3,555.69	0.00	3,555.69	425.80		3,981.49
1110	Regular Education, K-12	6,573,612.08	800,308.30	7,373,920.38	883,029.59		8,256,949.97
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
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	109,178.18	0.00	109,178.18	13,074.13		122,252.31
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	852,508.69	159,847.35	1,012,356.04	121,230.00		1,133,586.04
6000	Regional Occupational Ctr/Prg (ROC/P)	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
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	62,062.76	0.00	62,062.76	7,432.04		69,494.80
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					94,376.96	94,376.96
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					506,684.79	506,684.79
----	Other Outgo					945,963.74	945,963.74
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	49,757.00		49,757.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(21,290.00)		(21,290.00)
----	Total General Fund and Charter Schools Funds Expenditures	7,600,917.40	960,155.65	8,561,073.05	1,053,658.56	1,547,025.49	11,161,757.10

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

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	3,555.69	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,555.69
1110	Regular Education, K-12	4,917,014.23	206,725.44	185,164.00	386,423.53	217,231.56	496,053.48	53,202.56			111,797.28	0.00	6,573,612.08
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	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	66,706.63	0.00	0.00	0.00	0.00	0.00	0.00			42,471.55	0.00	109,178.18
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
4830	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	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	634,427.68	0.00	0.00	0.00	134,754.93	83,326.08	0.00			0.00	0.00	852,508.69
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		62,062.76	0.00	0.00	0.00	62,062.76
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		5,621,704.23	206,725.44	185,164.00	386,423.53	351,986.49	579,379.56	53,202.56	62,062.76	0.00	154,268.83	0.00	7,600,917.40

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	14,842.89	785,465.41	0.00	800,308.30
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	116,210.38	43,636.97	0.00	159,847.35
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
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		131,053.27	829,102.38	0.00	960,155.65

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	305,131.42
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	34,085.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	735,732.12
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	1,074,948.54
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	7,600,917.40
2	Total Allocated Costs (from Form PCR, Column 2, Total)	960,155.65
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,561,073.05
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)	415,506.07
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	415,506.07
D.	Total Direct Charged and Allocated Costs (B3 + C5)	8,976,579.12
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	11.98%

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)	94,376.96				94,376.96
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			506,684.79		506,684.79
Other Outgo (Objects 1000 - 7999)				945,963.74	945,963.74
Total Other Costs	94,376.96	0.00	506,684.79	945,963.74	1,547,025.49

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	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	14,842.89	116,210.38	829,102.38	0.00	0.00
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	Description						
0001	Pre-Kindergarten						
1110	Regular Education, K-12		2.50		36.00		
3100	Alternative Schools						
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						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)			2.00	2.00		
6000	ROC/P						
Other Goals	Description						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
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		0.00	0.00	2.50	2.00	38.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								79.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	388,417.44		388,417.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	167,588.10		167,588.10
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	238,251.44		238,251.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,371.56		6,371.56
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	51,880.15		51,880.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	852,508.69	0.00	852,508.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	63,213.83		63,213.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	159,847.36							159,847.36
	Total Indirect Costs and PCR Allocations	159,847.36	0.00	0.00	0.00	0.00	63,213.83	0.00	223,061.19
	TOTAL COSTS	159,847.36	0.00	0.00	0.00	0.00	915,722.52	0.00	1,075,569.88
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	62,887.58		62,887.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	45,905.97		45,905.97
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	18,298.29		18,298.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,063.35		4,063.35
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,030.00		6,030.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	137,185.19	0.00	137,185.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,851.83		9,851.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,851.83	0.00	9,851.83
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	147,037.02	0.00	147,037.02
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								2,068.33
	TOTAL COSTS								144,968.69

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	325,529.86		325,529.86
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	121,682.13		121,682.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	219,953.15		219,953.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,308.21		2,308.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	45,850.15		45,850.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	715,323.50	0.00	715,323.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	53,362.00		53,362.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	159,847.36							159,847.36
	Total Indirect Costs and PCR Allocations	159,847.36	0.00	0.00	0.00	0.00	53,362.00	0.00	213,209.36
	TOTAL BEFORE OBJECT 8980	159,847.36	0.00	0.00	0.00	0.00	768,685.50	0.00	928,532.86
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,068.33
	TOTAL COSTS								930,601.19
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	73,321.30		73,321.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	28,090.96		28,090.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,143.89		1,143.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,825.23		2,825.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	105,381.38	0.00	105,381.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	105,381.38	0.00	105,381.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								2,068.33

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								771,138.18
	TOTAL COSTS								878,587.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-PY)

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	_____	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00	

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

	_____	_____
--	-------	-------

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

	_____	_____
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Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,075,569.88		
b. Less: Expenditures paid from federal sources	144,968.69		
c. Expenditures paid from state and local sources	930,601.19	839,914.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		839,914.29	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	930,601.19	839,914.29	90,686.90
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
	Actual	Comparison Year	
	FY 2023-24	FY2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,075,569.88		
b. Less: Expenditures paid from federal sources	144,968.69		
c. Expenditures paid from state and local sources	930,601.19	839,914.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		839,914.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	930,601.19	839,914.29	
d. Special education unduplicated pupil count	79.00	71.00	
e. Per capita state and local expenditures (A2c/A2d)	11,779.76	11,829.78	(50.02)

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2023-24	FY2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	878,587.89	878,795.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	878,587.89	878,795.36	(207.47)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

	Actual	Comparison Year	
	FY 2023-24	FY2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	878,587.89	878,795.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	878,587.89	878,795.36	
b. Special education unduplicated pupil count	79.00	73.00	
c. Per capita local expenditures(B2a/ B2b)	11,121.37	12,038.29	(916.93)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

Analy n Dyer

Contact Name

Chief Business Officer

530-868-1281

Telephone Number

ady er@biggs.org

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??)

Title

Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								79.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	464,258.00		464,258.00
2000-2999	Classified Salaries	23,000.00	0.00	0.00	0.00	0.00	214,819.00		237,819.00
3000-3999	Employee Benefits	8,702.00	0.00	0.00	0.00	0.00	281,989.00		290,691.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	19,642.00		19,642.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	56,041.00		56,041.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	31,702.00	0.00	0.00	0.00	0.00	1,036,749.00	0.00	1,068,451.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	65,148.00		65,148.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	65,148.00	0.00	65,148.00
	TOTAL COSTS	31,702.00	0.00	0.00	0.00	0.00	1,101,897.00	0.00	1,133,599.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	444,258.00		444,258.00
2000-2999	Classified Salaries	23,000.00	0.00	0.00	0.00	0.00	164,028.00		187,028.00
3000-3999	Employee Benefits	8,702.00	0.00	0.00	0.00	0.00	249,190.00		257,892.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	10,600.00		10,600.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	47,011.00		47,011.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	31,702.00	0.00	0.00	0.00	0.00	915,087.00	0.00	946,789.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,288.00		56,288.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,288.00	0.00	56,288.00
	TOTAL BEFORE OBJECT 8980	31,702.00	0.00	0.00	0.00	0.00	971,375.00	0.00	1,003,077.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,935.00
	TOTAL COSTS								1,008,012.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	89,396.00		89,396.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	42,713.00		42,713.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,600.00		8,600.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,250.00		2,250.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	142,959.00	0.00	142,959.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	142,959.00	0.00	142,959.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									4,935.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,011,807.00
	TOTAL COSTS									1,159,701.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									74.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	388,417.44	0.00		388,417.44
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	167,588.10	0.00		167,588.10
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	238,251.44	0.00		238,251.44
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,371.56	0.00		6,371.56
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	51,880.15	0.00		51,880.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	852,508.69	0.00	0.00	852,508.69
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	63,213.83	0.00		63,213.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	159,847.36								159,847.36
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	63,213.83	0.00	0.00	63,213.83
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	915,722.52	0.00	0.00	915,722.52
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	62,887.58	0.00		62,887.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	45,905.97	0.00		45,905.97
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	18,298.29	0.00		18,298.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,063.35	0.00		4,063.35
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,030.00	0.00		6,030.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	137,185.19	0.00	0.00	137,185.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,851.83	0.00		9,851.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	9,851.83	0.00	0.00	9,851.83
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	147,037.02	0.00	0.00	147,037.02
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,068.33
	TOTAL COSTS									144,968.69

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	325,529.86	0.00		325,529.86
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	121,682.13	0.00		121,682.13
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	219,953.15	0.00		219,953.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,308.21	0.00		2,308.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	45,850.15	0.00		45,850.15
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	715,323.50	0.00	0.00	715,323.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	53,362.00	0.00		53,362.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	159,847.36								159,847.36
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	53,362.00	0.00	0.00	53,362.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	768,685.50	0.00	0.00	768,685.50
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,068.33
	TOTAL COSTS									770,753.83
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	73,321.30	0.00		73,321.30
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	28,090.96	0.00		28,090.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,143.89	0.00		1,143.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,825.23	0.00		2,825.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	105,381.38	0.00	0.00	105,381.38
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	105,381.38	0.00	0.00	105,381.38

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,068.33
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									771,138.18
	TOTAL COSTS									878,587.89

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____		(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00		(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_____	_____

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).			(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00		(f)

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p>
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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,133,599.00		
b. Less: Expenditures paid from federal sources	125,587.00		
c. Expenditures paid from state and local sources	1,008,012.00	930,601.19	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		930,601.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,008,012.00	930,601.19	77,410.81
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
	Budgeted Amounts FY 2024-25	Comparison Year FY2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,133,599.00		
b. Less: Expenditures paid from federal sources	125,587.00		
c. Expenditures paid from state and local sources	1,008,012.00	839,914.29	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		839,914.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,008,012.00	839,914.29	
d. Special education unduplicated pupil count	79.00	71.00	
e. Per capita state and local expenditures (A2c/A2d)	12,759.65	11,829.78	929.87
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	FY2021-22	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,159,701.00	878,795.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,159,701.00	878,795.36	280,905.64
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2024-25	FY2021-22	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	1,159,701.00	878,795.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		878,795.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,159,701.00	878,795.36	
b. Special education unduplicated pupil count	79.00	73.00	
c. Per capita local expenditures (B2a/B2b)	14,679.76	12,038.29	2,641.47
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			

Analyn Dyer

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 Chief Business Officer

 Title

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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA: _____ (??)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by SELPA (SB-B)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(21,290.00)				
Other Sources/Uses Detail					0.00	160,481.00		
Fund Reconciliation							22,576.14	0.00
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	21,290.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	21,290.00
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					160,481.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
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	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	1,286.14
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	21,290.00	(21,290.00)	160,481.00	160,481.00	22,576.14	22,576.14

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Biggs Unified

Butte County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
13-5314-0-0000-0000-9791	5314	9791	(\$87,439.50)
Explanation: Corrections made to reflect UA SY22/23			
13-5314-0-0000-3700-9791	5314	9791	\$87,439.50
Explanation: Corrections made to reflect UA SY22/23			

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Unaudited Actuals

Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Biggs Unified

Butte County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Biggs Unified School District

Field Trip Request Approval Form

Proposed Activity: Football- cheer

Date of Request: 8-20-24 School: Biggs High

Date of Field Trip: 9/13/- 9.14

A complete itinerary of the trip including a breakdown of activities by hours, housing arrangements(s) including phone number(s) and address(es), and an explanation of the educational purpose(s) of this trip must be included with this request. The Field trip request form must be received by the principal **30 days** prior to the trip. All out-of-state and overnight trips need Biggs Unified Board of Trustees approval. Out-of-state and overnight trips must be submitted one week prior to a regular Board meeting.

Name of Staff Member/Position Making the Request: Brain Harrison - Michuk Roler

Class, Grade or Organization Making the Request: J.V - Varsity Football - cheer

Destination: Eureka - St Bernards High School

Number of Students Involved in this Activity: 70 Cost Per Student: —

Funding Source: Fund raiser. Cost to District: —

Was Trip Budgeted: yes no

Adult Chaperones (including teachers): All coaching staff

**Attach a list of all Adult Chaperones: Include name and cell telephone number
(Reminder: All chaperones need fingerprint clearance before chaperoning a trip.)**

Purpose and relationship of trip to class activities: _____

Educational Standard(s) to be realized through trip: _____

Signature of Staff Member Making the Request:

X 

Cafeteria Information:

Will student miss scheduled lunch at school site: YES NO

Sack lunches needed: YES NO Number needed _____

*If trip is approved you will need to contact cafeteria director.

Travel Information

All Means of Transportation (check all that apply):

- Personal Car(s)
 - Rental Vehicle(s)
 - Charter Bus
 - Air
 - Bus(es) * Number 1
- VANS*

(School approval of this form signifies that proper car insurance documents are on file with the school.)

*If trip is approved you will need to schedule a bus.

Itinerary

Departure: 9/13/24 BHS Return: 9/14/24 BHS

Date: 9/13/24 Time: 2:00 Date: 9/14/24 Time: 7:00pm

Departure Location: BHS Return Location: BHS

A current roster of students must be submitted to the site office on the day of the trip prior to leaving the school.

Approved Denied


Principal's Signature

Approved Denied


Superintendent or Designee Signature

Once the trip is approved, a copy of the completed, signed form must be sent to the cafeteria director and bus dispatcher, at least two weeks prior to the trip or with Superintendent Approval.

Board Approval Date: _____
(For overnight/Out-of-State)

BIGGS UNIFIED SCHOOL DISTRICT

September 11, 2024

Item Number: 15 J

Item Title: Mountain View Food Purchasing Cooperative with Enterprise Elementary School District

Presenter: John Strattard

Attachments: Application Form

Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

The U.S. Department of Agriculture (USDA) Food and Nutrition Service requires the California Department of Education (CDE) to conduct Local Agency Procurement Reviews. (LAPR)

During the Fiscal Year 2022-23, LAPR completed the off-site review with further action requirements. Purchases made above the threshold and equitable distribution were found to be non-compliant according to the Federal regulation standards. The review has no penalty but corrective action must be done immediately.

To comply with the Federal and State purchasing regulations, the Biggs Unified School District would like to be part of the Mountain View Food Purchasing Cooperative through Enterprise School District.

Fiscal Impact:

For SY 2024-25, a membership fee of \$175 will be taken from the food service one-time funding and any future membership fees will be taken from Fund 13-Child Nutrition Fund.

Recommendation:

The Administration recommends the Board approve the membership application to Mountain View Food Purchasing Cooperative as presented.



ENTERPRISE ELEMENTARY SCHOOL DISTRICT

1155 Mistletoe Lane, Redding, CA 96002 ▪ Phone: (530) 224-4100 ▪ FAX: (530) 224-4101 ▪

www.eesd.net

Empowering every child, every day to create a better world

2024-2025

How to Renew or Join the Mountain View Food Purchasing Cooperative:

1. Send a letter of your Commitment, on school district letterhead, stating that your school district/public entity is committed to participating in the Mountain View Food Purchasing Cooperative for the 2024-25 school years. A school official must sign the letter.
2. Complete the Information Request form.
3. Fax a copy of # 1 and 2 above to me at (530) 224-4101, Attention: Cindy Ksiazek
4. Follow up with a check for your membership fee, which is based on your district enrollment.

Student Enrollment

A. 300 or fewer students:	\$150
B. 301 to 900 students:	\$175
C. 901 to 1500 students:	\$200
D. 1501 or more students:	\$225

Member entities receive excellent school pricing for their membership fee; the cost of your membership fee should be recovered with your first order. Prices will be effective August 1, 2024 – July 31, 2025.

Make check payable to **“Enterprise Elementary SD Food Services”** and mail to 1155 Mistletoe Lane, Redding, CA 96002, attention Cindy Ksiazek by 8/31/24.

Member Contact Information Form – Please complete again this year. Thank you.

School District Name: Biggs Unified School District

Number of Schools: 3 Total Enrollment: 535

Member Contact Name: John Strattard

Mailing Address: 300 B Street Biggs, Ca. 95917

Telephone Number: 530-868-1281 Ext 8106

Fax Number: 530-868-1615

Email Address: jstrattard@biggs.org

Billing Address: 300 B Street Biggs, Ca. 95917

Delivery Locations: 3046 2nd Street Biggs, Ca 95917 & 1st & B Street Biggs, Ca. 95917

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. ENTERPRISE ELEMENTARY SCHOOL DISTRICT	
2 Business name/disregarded entity name, if different from above ENTERPRISE ELEMENTARY SCHOOL DISTRICT	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ EDUCATIONAL INSTITUTION K-12	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 1155 MISTLETOE LANE	Requester's name and address (optional)
6 City, state, and ZIP code REDDING CA 96002	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
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Employer identification number									
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4	7	4	3						

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ <i>Lori Leach</i>	Date ▶ <i>1-10-24</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

BIGGS UNIFIED SCHOOL DISTRICT

September 11, 2024

Item Number: 15 K

Item Title: Approval of Resolution 2024/25 #03 Inter-Fund Cash Transfer to Fund 17 Special Reserve Fund from the General Fund.

Presenter: Analyn Dyer

Attachments: Resolution and Unaudited Actuals 2023/24 Form Fund 01

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

As part of budget oversight, the District is requesting approval of inter-fund transfers from the Board of Trustees of Biggs Unified School District. The proposed transfer for the Fiscal Year 2024/25 enables the district to initiate the cash transfer from the General Fund into the Special Reserve for Other than Capital Outlay Fund (17).

The Unaudited Actuals Ending Balance for FY 2023/24 is calculated as 63% over Expenditures or 46% over the State required Ending Fund Balance. These transfers are to set aside funds for rainy day funds and the Board has full discretion to move the funds back to Fund 01 whenever deemed necessary.

Following the Board authorization, the Districts' First Interim Budget for FY 24/25 will be updated to reflect the projected Fund 17 and Fund 01 activity.

Fiscal Impact:

The increase in Fund 17 by \$250,000 and the decrease in Fund 01 by the same amount will be included in the First Interim Budget 2024/25.

Recommendation:

The administration recommends the Board approve the transfer of \$250,000 to Fund 17 from Fund 01.

**BEFORE THE GOVERNING BOARD OF
BIGGS UNIFIED SCHOOL DISTRICT
BUTTE COUNTY, CALIFORNIA**

**A RESOLUTION OF THE GOVERNING BOARD AUTHORIZING
INTERFUND CASH TRANSFERS FOR
SPECIAL RESERVED OTHER THAN CAPITAL OUTLAY FUND**

Resolution 2024/25 # 03

WHEREAS, it is required that the Governing Board approves inter-fund transfers before the actual transfer of money between funds; and

WHEREAS, the Governing Board intends to fulfill the requirements of the state that no more than 10% of the ending fund balance is uncommitted.

WHEREAS, the California Department of Education and the Government Finance Officers Associations recommend that the school districts maintained, committed, assigned, and unassigned reserves of at least two months of operating expenditures, mitigate revenue shortfall and unanticipated expenditures;

NOW, THEREFORE, BE IT RESOLVED that the amount of \$250, 000 be transferred from the General Fund to the Special Reserve for Projects Other Than Capital Fund (17).

This resolution becomes supplemental to the District's Unaudited Actuals for SY 2023/24 and the Proposed Budget for SY 2024/25.

DULY PASSED and ADOPTED this 11th day of September 2024 by the Governing Board of Biggs Unified School District by the following roll call:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Signed and Approved by me after this passage.

Linda Brown, Governing Board President

Attest:

America Navarro, Clerk

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,217,778.02	0.00	7,217,778.02	7,381,723.00	0.00	7,381,723.00	2.3%
2) Federal Revenue		8100-8299	1,407.00	2,744,798.39	2,746,205.39	0.00	521,317.00	521,317.00	-81.0%
3) Other State Revenue		8300-8599	195,458.17	1,294,140.52	1,489,598.69	185,934.00	908,621.00	1,094,555.00	-26.5%
4) Other Local Revenue		8600-8799	275,498.73	265,003.59	540,502.32	180,000.00	224,102.00	404,102.00	-25.2%
5) TOTAL, REVENUES			7,690,141.92	4,303,942.50	11,994,084.42	7,747,657.00	1,654,040.00	9,401,697.00	-21.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,197,765.00	1,527,445.50	3,725,210.50	2,650,303.00	935,526.00	3,585,829.00	-3.7%
2) Classified Salaries		2000-2999	1,027,948.78	355,035.41	1,382,984.19	1,095,469.00	274,988.00	1,370,467.00	-0.9%
3) Employee Benefits		3000-3999	1,319,786.55	851,582.14	2,171,368.69	1,505,658.00	723,831.00	2,229,489.00	2.7%
4) Books and Supplies		4000-4999	171,676.17	571,329.81	743,005.98	295,950.00	277,149.00	573,099.00	-22.9%
5) Services and Other Operating Expenditures		5000-5999	781,705.06	552,634.79	1,334,339.85	1,043,520.00	289,023.00	1,332,543.00	-0.1%
6) Capital Outlay		6000-6999	165,024.72	715,149.41	880,174.13	0.00	30,000.00	30,000.00	-96.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,288.74	670,194.00	785,482.74	20,875.00	705,612.00	726,487.00	-7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(229,776.86)	208,486.86	(21,290.00)	(81,482.00)	81,482.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			5,549,418.16	5,451,857.92	11,001,276.08	6,530,293.00	3,317,621.00	9,847,914.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,140,723.76	(1,147,915.42)	992,808.34	1,217,364.00	(1,663,581.00)	(446,217.00)	-144.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,481.00	0.00	160,481.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	105,237.17	0.00	105,237.17	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(839,079.83)	839,079.83	0.00	(1,127,686.00)	1,127,686.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(894,323.66)	839,079.83	(55,243.83)	(1,127,686.00)	1,127,686.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,246,400.10	(308,835.59)	937,564.51	89,678.00	(535,895.00)	(446,217.00)	-147.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,982,379.09	2,100,069.51	6,082,448.60	5,182,849.37	1,791,233.92	6,974,083.29	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,982,379.09	2,100,069.51	6,082,448.60	5,182,849.37	1,791,233.92	6,974,083.29	14.7%
d) Other Restatements		9795	(45,929.82)	0.00	(45,929.82)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,936,449.27	2,100,069.51	6,036,518.78	5,182,849.37	1,791,233.92	6,974,083.29	15.5%
2) Ending Balance, June 30 (E + F1e)			5,182,849.37	1,791,233.92	6,974,083.29	5,272,527.37	1,255,338.92	6,527,866.29	-6.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	14,640.00	0.00	14,640.00	2,000.00	0.00	2,000.00	-86.3%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	11,664.25	20,370.95	32,035.20	3,499.00	10,185.48	13,684.48	-57.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,770,862.97	1,770,862.97	0.00	1,245,153.44	1,245,153.44	-29.7%
c) Committed									
Stabilization Arrangements		9750	138,139.00	0.00	138,139.00	138,139.00	0.00	138,139.00	0.0%
Other Commitments		9760	1,427,432.00	0.00	1,427,432.00	1,427,432.00	0.00	1,427,432.00	0.0%
d) Assigned									
Other Assignments		9780	598,971.68	0.00	598,971.68	405,928.00	0.00	405,928.00	-32.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	880,102.00	0.00	880,102.00	787,833.00	0.00	787,833.00	-10.5%
Unassigned/Unappropriated Amount		9790	2,111,900.44	0.00	2,111,900.44	2,507,696.37	0.00	2,507,696.37	18.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,806,261.01	1,128,128.99	6,934,390.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	(355,059.78)	0.00	(355,059.78)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	14,640.00	0.00	14,640.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	43,597.53	938,499.74	982,097.27				
4) Due from Grantor Government		9290	48,615.00	0.00	48,615.00				
5) Due from Other Funds		9310	22,576.14	0.00	22,576.14				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	11,664.25	20,370.95	32,035.20				
8) Other Current Assets		9340	0.00	0.00	0.00				

2024/25 Stipend List

Biggs Elementary and Richvale Elementary

Site			Board App.
Assist. Athletic Dir. (District)	Michelle Schleef	\$2000	06/12/2024
RES Lead Teacher	Jill Pearson	\$2244	05/08/2024
BES Lead Teacher		\$2244	
CJSF Advisor	Joelene Gilman	\$750	05/08/2024
School Site Council Coord.	Kelly Lewis	\$561	06/12/2024
State Testing Coord.	Tracey McPeters	\$337	06/12/2024
STEAM Night Coord.	Jill Pearson	\$337	06/12/2024
Science Fair Coord.		\$225	
ASB/Student Council Adv.	Beth Chavez	\$561	06/12/2024
Spelling Bee Coord.	Beth Chavez	\$225	06/12/2024
Events Coordinator	Hollie Byers	\$1500	05/08/2024
Student Study Team Coord.	Landers&McPeters	\$2000(split)	06/12/2024
Results Coordinator	Hollie Byers	\$1050	05/08/2024
Red Ribbon Coordinator	Beth Chavez	\$225	06/12/2024
Winter Program Director	Hollie Byers	\$337	05/08/2024
Chess Club Advisor	Jeff Thengvall	\$500	06/12/2024
6 th Gr. Science Camp Coord.	Tracey McPeters	\$800	06/12/2024
6 th Gr. Science Camp Teacher (2)		\$500 each	

****If the team ends up being a combo grade team (ex.7th/8th), the stipend is paid \$600****

6 th /7 th Girls Volleyball	Joelle Proper	\$600	9/11/2024
7 th /8 th Girls Volleyball	Joelle Proper	\$600	9/11/2024
7 th /8 th Flag Football		\$600	
5 th /6 th Flag Football		\$600	
Soccer		\$600	
5 th /6 th Boys Basketball	Michael Rudd	\$600	06/12/2024
7 th Boys Basketball	Michael Rudd	\$600	06/12/2024
8 th Boys Basketball	Michael Rudd	\$600	06/12/2024
5 th /6 th Girls Basketball	Hollie Byers	\$600	05/08/2024
7 th Girls Basketball	Hollie Byers	\$600	05/08/2024
8 th Girls Basketball	Hollie Byers	\$600	05/08/2024
Wrestling		\$600	
Track – Coed		\$500	

Events Calendar

BIGGS UNIFIED SCHOOL DISTRICT

August 7, 2024	Welcome Back Breakfast	BES Cafeteria; 8:00 a.m.
August 7, 2024	Back to School Night-TK-5th	BES; 6:00 p.m.
August 8, 2024	First Day of School	All Sites
August 15, 2024	Back to School Night-Richvale	RES; 6:00 p.m.
August 29, 2024	Back to School Night-Middle School	BES; 6:00 p.m.
September 9, 2024	Senior Parent Meeting/Back to School Night	BHS 5/6 p.m.
September 11, 2024	Board Meeting	BUSD Boardroom 6:00 p.m.
September 12, 2024	6th-8th Parent Meeting	BES; time TBA
September 12, 2024	Site Council Meeting	BES; time TBA
September 18, 2024	Butte College Transfer Day	BHS Seniors
September 17, 2024	Parent Coffee-BES	BES; time TBA
September 24, 2024	Parent Coffee-RES	RES; time TBA
September 26, 2024	STEAM Night	BES; time TBA
October 9, 2024	Board Meeting	BUSD Boardroom 6:00 p.m.
October 11, 2024	Homecoming	BHS Football Stadium 7:00 p.m.
October 16, 2024	Senior Pictures & Picture Make Up Day	BHS

August 29, 2024

RE: Measure A on the November 5, 2024, ballot for the Biggs Unified School District

Dear Teacher/Staff Member,

The Biggs Unified School District has been providing dedicated and excellent educational services to local students since its formation in 1912. Currently, the District educates approximately 548 students at the District's three schools. It is through the hard work and dedication of teachers and staff like you that directly contribute to the education and success of our students.

While our facilities have been well-maintained over the years, our schools are old and need repairs. Many classrooms no longer meet current building, safety, or educational standards. Faced with this growing need, the Board of Trustees decided to place Measure A, a school improvement General Obligation (G.O.) bond measure, on the November 5, 2024, ballot to fund the modernization of our aging schools.

Over the last several months, with input from staff, teachers, parents, and community leaders, the District has prepared a School Facilities Needs Analysis. The Needs Analysis identifies the major repairs and upgrades that need to be made.

Specific projects identified include:

- Repairing or replacing leaky roofs
- Replacing portable classrooms with permanent classrooms (Middle School)
- Middle School/Elementary Gym
- Renovating, constructing, and modernizing classrooms to fit current educational standards
- Resurface Pool
- Removal of old RES school building

The attached Frequently Asked Questions (FAQ) handout is provided to assist teachers, staff, and voters in understanding the facts behind Measure A and how its passage will affect the District, our students, and the community. Please take a moment to review the FAQ, and feel free to reach out to us should you have any questions on this important issue.

Sincerely,

Doug Kaelin
District Superintendent

Linda Brown
Board President

Holly Perkins
BUTA Union President

Derek Tanner
CSEA Union President

Biggs Unified School District
Frequently Asked Questions Handout

Although it appears that our schools are in good shape based on achievements by our students, our classrooms and facilities need significant repairs. Faced with aging classrooms and the need to bring school facilities up to current standards, the Biggs Unified School District placed a general obligation bond measure on the November 2024 ballot that would modernize and renovate our aging classrooms and facilities. The following information is provided to assist voters in understanding the facts behind the measure and how its passage will affect the District and our community.

What is Measure A?

Measure A is a \$16.5 million general obligation (G.O.) bond program. The measure is intended to address the needs of the student population through modernization and renovation projects at the District's three schools.

What is a G.O. bond?

G.O. bonds fund projects such as the renovation of classrooms and school facilities, as well as construction of new schools and classrooms. Similar to a home loan, G.O. bonds are typically repaid over 30 years. The loan repayment comes from a tax on all taxable property - residential, commercial, agricultural, and industrial - located within the District's boundaries.

Why did the District place Measure A on the ballot?

Our schools are outdated, and major upgrades and renovations need to be made. While facilities have been well maintained, classrooms and facilities must be upgraded since many do not meet 21st century safety, educational, and technological standards. By investing in our schools, we can meet today's educational standards as well as better serve our community.

Why can't the District meet its facilities needs with its current budget?

Today, the scope of improvements needed at the Biggs Unified School District is far more than the current funding sources available. The per-pupil funding the District receives from the state is intended to be used for the day-to-day business of educating children, not for the costs of upgrading, modernizing, and repairing facilities.

How did the District come up with the project list for Measure A?

Over the last couple of months, with input from staff, teachers, parents, community leaders, and an architect, the District has prepared a School Facilities Needs Analysis. The Needs Analysis identifies the major repairs and upgrades that need to be made.

Specific projects identified include:

- **Repairing or replacing leaky roofs**
- **Improving student access to modern technology**
- **Replacing portable classrooms with permanent classrooms (Middle School-BES)**
- **Middle school gym**
- **Resurfacing Pool**
- **Renovating, constructing, and modernizing classrooms to fit current educational standards. (removing old school in Richvale to prepare for future)**

What will the passage of Measure A mean for our students and the community?

Measure A will provide our students with a better learning environment by making repairs and upgrades to existing classrooms and school facilities; many of which are also used by and available to the community, such as the libraries and playing fields.

What will happen if Measure A does not pass?

If Measure A does not pass, our classrooms and school facilities will continue to deteriorate. In addition, funds that would otherwise go to classroom instruction will be needed to make critical safety repairs and improvements at each school. Consequently, major repairs will need to be postponed, and as a result, will potentially be more expensive to make.

What will Measure A cost?

The tax rate per property owner is estimated to be \$60 per \$100,000 of assessed valuation per year (Do not confuse assessed valuation with market value. Assessed valuations are the value placed on property by the County and are almost always lower than market values). Check your property tax statement for your current assessed valuation.

How can I be sure that funds will be spent on improving our local schools?

By law, all bond funds must be spent locally and cannot be taken by the state. In addition, a local independent citizens' oversight committee will be established to ensure that bond funds are properly spent. Also, by law, there must be annual audits of expenditures and no bond money can be used for teacher or administrative salaries.

Sample Firearms Safety Memorandum

To: Parents and Guardians of Students in the **[Insert Name of School District]**

From: **[Insert Name of Superintendent]**

Subject: **California Law Regarding Safe Storage of Firearms**

The purpose of this memorandum is to inform and to remind parents and legal guardians of all students in the **[Insert Name of School District]** of their responsibilities for keeping firearms out of the hands of children as required by California law. There have been many news reports of children bringing firearms to school. In many instances, the child obtained the firearm(s) from his or her home. **These incidents can be easily prevented by storing firearms in a safe and secure manner, including keeping them locked up when not in use and storing them separately from ammunition.**

To help everyone understand their legal responsibilities, this memorandum spells out California law regarding the storage of firearms. Please take some time to review this memorandum and evaluate your own personal practices to assure that you and your family are in compliance with California law.

- With very limited exceptions, California makes a person criminally liable for keeping any firearm, loaded or unloaded, within any premises that are under their custody and control where that person knows or reasonably should know that a child is likely to gain access to the firearm without the permission of the child's parent or legal guardian, and the child obtains access to the firearm and thereby (1) causes death or injury to the child or any other person; (2) carries the firearm off the premises or to a public place, including to any preschool or school grades kindergarten through twelfth grade, or to any school-sponsored event, activity, or performance; **or** (3) unlawfully brandishes the firearm to others.¹
 - **Note:** The criminal penalty may be significantly greater if someone dies or suffers great bodily injury as a result of the child gaining access to the firearm.
- With very limited exceptions, California also makes it a crime for a person to negligently store or leave any firearm, loaded or unloaded, on their premises in a location where the person knows or reasonably should know that a child is likely to gain access to it without the permission of the child's parent or legal guardian, unless reasonable action is taken to secure the firearm against access by the child, even where a minor **never** actually accesses the firearm.²

¹ See California Penal Code sections 25100 through 25125 and 25200 through 25220.

² See California Penal Code section 25100(c).

- In addition to potential fines and terms of imprisonment, as of January 1, 2020, a gun owner found criminally liable under these California laws faces prohibitions from possessing, controlling, owning, receiving, or purchasing a firearm for 10 years.³
- Finally, a parent or guardian may also be civilly liable for damages resulting from the discharge of a firearm by that person's child or ward.⁴

Note: Your county or city may have additional restrictions regarding the safe storage of firearms.

Thank you for helping to keep our children and schools safe. Remember that the easiest and safest way to comply with the law is to keep firearms in a locked container or secured with a locking device that renders the firearm inoperable.

Sincerely,

[Insert Name of Superintendent]

Date published: [insert as ###/###/###]
California Department of Education

³ See California Civil Code Section 29805.

⁴ See California Civil Code Section 1714.3.