Agenda

BIGGS UNIFIED SCHOOL DISTRICT REGULAR MEETING OF THE BOARD OF TRUSTEES

BOARD ROOM – 300 B Street

September 10, 2025

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 13, 2025 Regular 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. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
- 4. Litigation; Pursuant to Government Code Section 54956.9
- 5. Instructions to Board Negotiators, Superintendent and Board Member, Pursuant to Government Code Section 54957.6(a)

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. PUBLICE HEARING

A. To allow public input on the Resolution regarding Sufficiency of Instructional Materials for 2025/2026

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 2025-2026.

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:
 - C. HIGH SCHOOL PRINCIPAL'S REPORT:
 - D. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT:
 - E. SUPERINTENDENT'S REPORT:
- Pg 10-16 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 17 A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2025-2026 school year
- Pg 18-33 B. Approve AP Vendor Check Register and Purchase Order Listing August 1, 2025 August 31, 2025
- Pg 34 C. Approve Fundraiser Requests for 2025-2026
- Pg 35 D. Approve Field Trip Requests for 2025-2026

15. ACTION ITEMS

- Pg 36-37 A. Adopt Resolution 2025/2026 #01 "Resolution Regarding Sufficiency of Instructional Materials for 2025-2026"
- Pg 38 B. Approve MOU with BCOE for Librarian of Record Services
- Pg 39-40 C. Adopt the New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA August 2025 release
- Pg 41-62 D. Approve the College and Career Access Pathways Partnership Agreement with Butte-Glenn Community College District for the 2025-2026 school year
- Pg 63-84 E. Approve the 2025-2026 Rural Education Achievement Program (REAP) Grant totaling \$16,919.00
- Pg 85-87 F. Approve MOU with Sutter County Superintendent of Schools for services related to Title III Part A
- Pg 88-89 G. Approve overnight field trip for the 6th Graders to Shady Creek from Jan. 26th to Jan. 30th, 2026
- Pg 90-91 H. Adopt Resolution 2025/2026 #002 "Transfer of Funds from Fund 01 to Fund 17"
- Pg 92 I. Approve FY 2024-25 Annual Disclosure of Capital Facilities/Accounting of Developer Fees (Form 25)
- Pg 93-97 J. Adopt Resolution 2025/2026 #003 "Resolution for Adopting the GANN Limit"
- Pg 98-103 K. Approve renewal of Agreement for Legal Services with Lozano Smith Attorneys at Law
- Pg 104-105 L. Approve renewal of commitment with the Mountain View Food Purchasing Cooperative
- Pg 106-110 M. Approve Dance and Performing Arts contract with Jennifer Stampanoni totaling \$13,370 for both RCA and BES using Prop 28 Fund
- Pg 111-115 N. Approve 2025-2026 MOU with CATIP for Lilly Baker's Agricultural Teachers' Induction Program
- Pg 116 O. Accept Student Support and Professional Development Grant in the amount of \$159,722
- Pg 117-153 P. Approve Section 125 Flexible Benefit Plan for 2025-2026
- Pg 154-292 Q. Approve the Unaudited Actuals Fiscal Year 2024-2025 Report
- Pg 293-298 R. Approve quote from Pape Machinery, Inc. in the amount of \$54,239.20 for a Compact Utility Tractor using Unrestricted Funds
 - S. Approve attendance at the CASBO CBO Symposium for Analyn Dyer Nov. 19-21. Estimated cost \$2,895.95 using Educator Effectiveness Grant funds
 - T. Approve attendance at the ACSA Personnel and Negotiation Symposium for Loretta Long Sept. 23-26. Estimated cost \$2,521 using Educator Effectiveness Grant funds

16. PERSONNEL ACTION

- A. Accept resignation of 6 HR Instructional Aide at BHS, Nicole Thomas, effective August 22, 2025
- B. Accept resignation of Bus Driver / Custodian at RCA, Cheng Kong, effective August 21, 2025
- C. Approve release of probationary employee, Zarmeen Tahir Finance Clerk, effective August 29, 2025

- D. Approve Catalina Sanchez as a Certificated Substitute Teacher
- E. Approve Jacqueline Valdez as a Certificated Substitute Teacher
- F. Approve Chelsea Thompson as a Substitute Classified Instructional Aide and MOT worker
- G. Approve Iareni Stanley as a Classified Substitute Instructional Aide
- H. Approve Ashley Tanner as a walk-on Assistant JV Volleyball Coach
- I. Approve Ron Carr as a walk-on Assistant Varsity Boys Basketball Coach

Pg 299-300 J. Approve the following stipend positions for the 2025-2026 school year:

ASB BHS, Lauren Garcia

CSF BHS, Anne Lair

BHS Co-Lead Teacher, Casey Morch

BHS Co-Lead Teacher, Vince Sormano

5th-8th Grade Girls' Basketball Coach, Hollie Byers

5th-8th Grade Boys' Basketball Coach, Michael Rudd

Shady Creek Camp Coordinator, Tracey McPeters

Shady Creek Teachers, Hollie Byers and Bree Rosales

5th/6th Grade Volleyball Coach, Amanda Vargas

7th/8th Grade Volleyball Coach, Joelle Proper

- K. Approve Janet Thao as a 6 HR Instructional Aide at BHS effective September 2, 2025
- L. Approve Kathryn Schantz as a Substitute Classified Instructional Aide and MOT worker

17. INFORMATION ITEMS

Pg 301 A. Bond Expense Report to date

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 13, 2025

OPEN SESSION

CALL TO ORDER – President Jesmer called the meeting to order at 6:02 p.m.

ROLL CALL - <u>Board members present</u>: Melissa Jesmer, Jonna Phillips, M. America Navarro, and Sean Avram were present. <u>Board members absent</u>: Linda Brown was absent.

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

APPROVAL OF AGENDA: The Board approved the agenda as presented. MSCU (Avram/Phillips) 4/0/1

Jesmer - Ave

Brown - Absent

Phillips - Aye

Navarro - Aye

Avram - Aye

APPROVAL OF MINUTES: The Board approved the minutes from the Special Board Meeting on June 25,

2025 as written. MSCU (Avram/Navarro) 4/0/1

Jesmer – Aye

Brown – Absent

Phillips –Aye

Navarro – Aye

Avram - Aye

PUBLIC COMMENT (Closed Session Items) - None

The Board adjourned into Closed Session at 6:03 p.m.

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. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
- 4. Litigation; Pursuant to Government Code Section 54956.9
- 5. Instructions to Board Negotiators, Superintendent and Board Member, Pursuant to Government Code Section 54957.6(a)

Closed Session was adjourned at 6:35 p.m. and the Board reconvened to Open Session at 6:35 p.m.

<u>Staff Present</u>: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Beverly Landers, Dean of Students; Tracey McPeters, RCA and Middle School Principal

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – President Jesmer 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- None

STUDENT REPRESENTATIVE REPORTS AND STUDENT RECOGNITION (Not on the agenda; Reps were present to report)

<u>ASB REPORT</u>: Gracie Sheppard introduced herself and announced the names of the other elected ASB Executive Officers for the year. She reported that there are spirit days planned the day of home football games. They are already working on planning Homecoming activities. The theme this year will be "Decades".

<u>FFA REPORT</u>: Mason Kaelin reported that the officer retreat in Truckee went well. They are planning an ice cream event this year. There will be 21 Biggs FFA exhibits at the Butte County Fair. Chapter shirts are on sale now. Tylar Ainslie reported that Floral Subscription order forms are out and that they will start selling Pig Raffle tickets soon. The winner will be drawn on September 26th at the football game. The FFA barbequed for the National Night Out and they are planning to cook a staff breakfast at the high school next Monday.

REPORTS:

DEAN OF STUDENTS' REPORT: Beverly Landers read her report and submitted it for the record.

<u>RCA/MIDDLE SCHOOL PRINCIPAL'S REPORT</u>: Tracey McPeters read her report and submitted it for the record.

HIGH SCHOOL PRINCIPAL'S REPORT: Doug Kaelin reported that high school is off to a good and quiet start. Staff is doing a deep dive into CAASPP scores using tournament type brackets and guessing top 5 picks. The highest scoring students were recognized at an assembly. Staff is focusing on getting kids to buy in to doing well on standardized tests. Four AP Spanish test takers from last spring earned college credits. One AP Biology and one AP Psychology test taker earned college credit in those respective subjects. The newly implemented cell phone policy is going well. Six phones (some from the highest achieving students) have been confiscated by the front office. The two student teachers from last spring are back. There are two periods of Art being taught now. Fall sports programs are off and running. Ten more students are enrolled compared to last year including Interdistrict Transfers and students who have moved to Biggs.

M/O/T/, FOOD SERVICE DIRECTOR'S REPORT: John Strattard's previously submitted report was reviewed. Doug Kaelin added that the campus looks beautiful and that we are working on bus and van routes to better accommodate our students.

<u>SUPERINTENDENT'S REPORT</u>: Doug Kaelin reported that overall enrollment is about the same as last year district-wide. Out of the 548 students, 95 have IEPs, and there are 8 students with IEPs that we transport to other programs. The staff Welcome Back Breakfast went well. Longevity pins and Tenure Certificates were handed out. There was an inspector from Keenan doing a campus safety walk through today.

CBO'S REPORT: Analyn Dyer read her report and submitted it for the record.

BOARD MEMBER REPORTS: None

CONSENT AGENDA: The Board approved Consent Agenda Items A-B. MSCU (Navarro/Avram) 4/0/1

Jesmer – Aye

Brown – Absent

Phillips – Aye

Navarro - Ave

Avram – Aye

- A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2025-2026 school year
- B. Approve AP Vendor Check Register and Purchase Order Listing July 1, 2025 July 31, 2025

ACTION ITEMS: The Board approved Action Items A-I. MSCU (Navarro/Avram) 4/0/1

Jesmer – Aye

Brown – Absent

Phillips – Aye

Navarro - Aye

Avram - Aye

- A. Approve 2024 Consumer Confidence Report for Richvale Elementary School
- B. Approve Amended 2025-2026 LCAP
- C. Adopt the New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA June 2025 release
- D. Approve quote from NexGen Math LLC in the amount of \$6,244.00 using Learning Recovery Block Grant Funds
- E. Approve quote from Cengage Learning in the amount of \$6,167.70 using Learning Recovery Block Grant Funds
- F. Approve quote from The Golden Rule Signs to replace the marquee at BHS using \$32,536.75 from General Unrestricted Funds
- G. Approve proposal from Mike Wolfchuck for samba drum classes

- H. Approve Renewal of Service Agreement with San Joaquin COE for LEA Billing Options Claiming Services
- I. Approve the following members of the 2025-26 Measure "A" Oversight Committee:

Anita Wilks

Travis Smith

Janet Smith

Barry Smith

Kathryn Sheppard

PERSONNEL ACTION ITEMS: The Board approved Personnel Action Items A-R. MSCU (Phillips/Avram)

4/0/1

Jesmer – Aye

Brown – Absent

Phillips - Aye

Navarro - Aye

Avram - Aye

- A. Accept resignation of Jessica Lowry, 6 HR SDC Instructional Aide, effective July 21, 2025
- B. Accept Katie Cyr's resignation from her 5.25 HR Instructional Aide position effective July 31, 2025
- C. Approve Katie Cyr as a 6 HR SDC Instructional Aide effective August 4, 2025
- D. Approve Mahri Hinshaw as a 4.5 HR Instructional Aide at RCA effective August 4, 2025
- E. Approve Valentina Gonzalez as a 5.25 HR Instructional Aide at BES effective August 4, 2025
- F. Approve Amie Little as a 5.25 HR Instructional Aide at BES effective August 4, 2025
- G. Approve Brandy Mower as a 5.25 HR Instructional Aide at BES effective August 4, 2025
- H. Approve Janet Thao as a Substitute Instructional Aide
- I. Approve Shelby Jackson as a Substitute Instructional Aide
- J. Approve Cheng Kong as a Bus Driver / Custodian for RCA effective August 4, 2025
- K. Approve Lila Wheeler as a Summer 2025 Lifeguard
- L. Approve Ali Khan as a Summer 2025 Lifeguard
- M. Approve Kari Cline as a Certificated Substitute Teacher for the RSP Lower Grades position at BES while the issuance of her Intern Credential is pending

- N. Approve Agriculture Teacher Extended Year Agreement with Lilly Baker
- O. Approve Agriculture Teacher Extended Year Agreement with Stephen Boyes
- P. Approve the following Stipend positions for the 2025-2026 school year:

Lisa Seipert Head Varsity Volleyball Coach
Janet Thao Head JV Volleyball Coach

Kameron Smith CJSF Advisor

Jill Pearson STEAM Night Coordinator
Beth Chavez ASB/Student Council Advisor

Jill Pearson RCA Lead Teacher
Beth Chavez BES Lead Teacher

Shawn Smith JV Assistant Football Coach (replacing Jack McDaniel – approved

6/11/25)

- Q. Approve Ron Carr as a Walk-On Assistant Football Coach
- R. Approve Cody Owen as a Walk-On Assistant Football Coach

INFORMATION ITEMS:

- A. Board Ethics Training requirement: Each Board member is either signed up for an in-person or online training to cover this requirement.
- B. 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.
- C. Bond Expense Report to date: The spreadsheet provided by Analyn Dyer was reviewed. Doug Kaelin gave project updates and informed the Board that he is meeting with Project Manager Zane Schreder tomorrow.

FUTURE ITEMS FOR DISCUSSION - None

ADJOURNMENT – 7:11 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.



UNAUDITED ACTUALS FISCAL YEAR 2024-25



SEPTEMBER 10, 2025 Board Presentation

BIGGS UNIFIED SCHOOL DISTRICT Unaudited Actuals Fiscal Year 2023-24

The Fiscal Year 2024-25 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, 2025. 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:

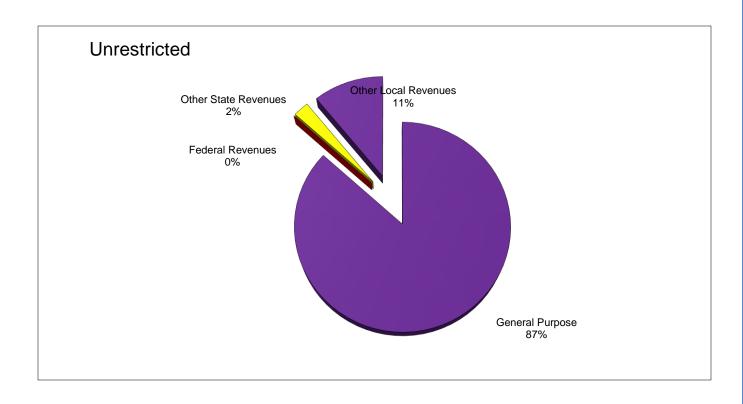
Average Daily Attendance (ADA)

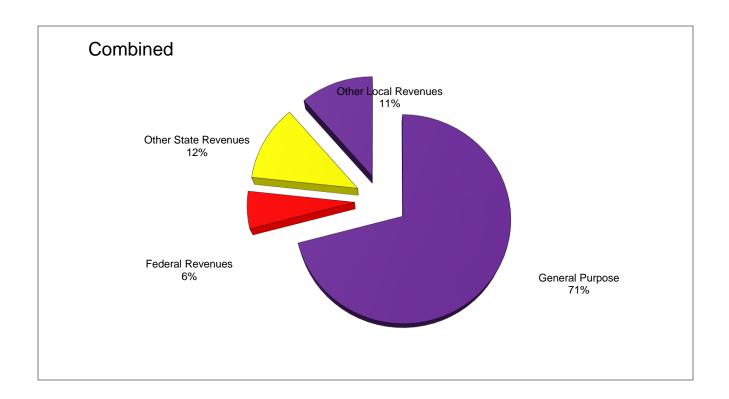
The District's Annual ADA is at 511.06 while the funded ADA is at 521.96 (ADA - three (3) years average ratio relief).

General Fund Revenue Components

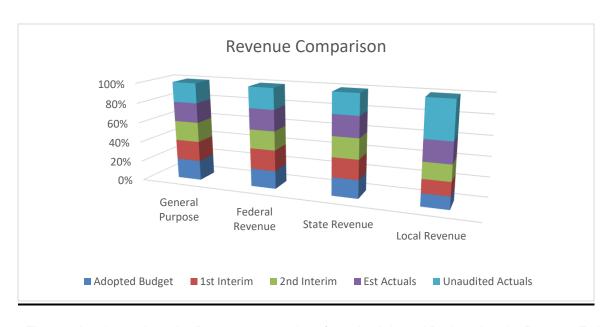
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,389,839	\$7,389,839
Federal Revenues	\$292	\$607,561
Other State Revenues	\$206,206	\$1,243,169
Other Local Revenues	\$931,421	\$1,183,702
TOTAL	\$8,527,757	\$10,424,272





Revenue-Budget Comparison



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

The Unaudited Actuals Local Revenues increase by \$525K from Estimated Actuals due to the actual Interest Income and Fair Market Value adjustment of Cash in Butte County Treasury. Also, after seven (7) years, Walnut Farm has a net profit of \$25K in 2025.

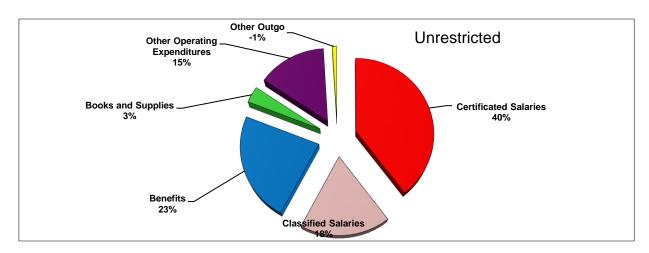
General Fund Expenditure Components

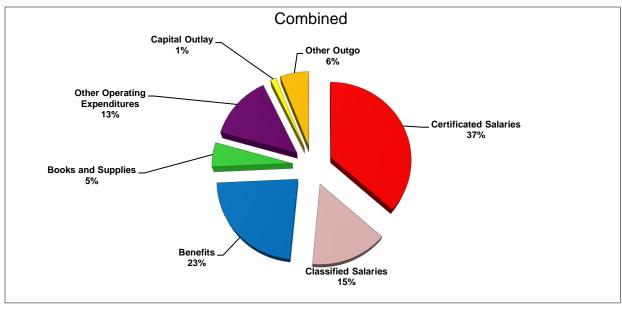
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District's unrestricted budget and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,610,046	\$3,590,104
Classified Salaries	\$1,190,257	\$1,472,744
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,524,807	\$2,242,770
Books and Supplies	\$229,372	\$499,553
Other Operating Expenditures	\$962,185	\$1,324,467
Capital Outlay	\$52,611	\$117,811
Other Outgo	-\$115,576	\$588,581
TOTAL	\$6,453,703	\$9,836,029

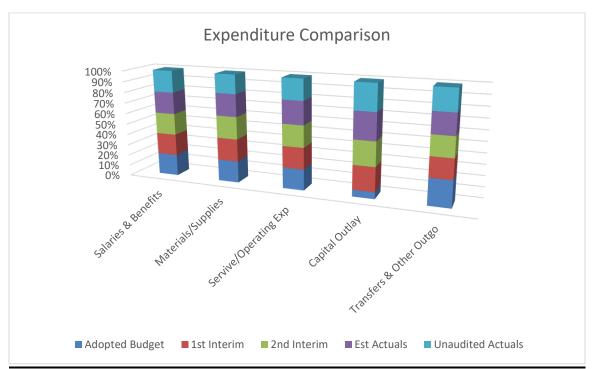
The negative \$115,576 represents the total net effect of indirect cost transfers and Debt Service Principal and Interest.

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.

The Capital Outlay expended was higher than what was projected in the Adopted Budget. The Transfers and other Outgoing expenses of Special Education Billback were higher in the Adopted Budget than the Unaudited Actuals.

General Fund Summary

The District's 2024-25 General Fund projects a total operating surplus of \$391,349, resulting in an estimated ending fund balance of \$7,376,849. The components of the District's fund balance are as follows: revolving cash & and other non-spendable - \$19,316; restricted programs - \$1,250,984; assignments and commitments - \$2,234,627; economic uncertainty - \$786,882; unassigned - \$3,085,040.

The new beginning balance for 2025/26 will be \$7,376,849 (Unrestricted Funds \$6,115,680 and Restricted Funds \$1,261,169).

Ending Fund Balances and Reserve for Economic Uncertainties

Description	Total
Revolving Account	\$2,000
Prepaid Expenses	\$17,316
Restricted Accounts	\$1,250,984
Commitments	\$1,565,571
Other Assignments	\$669,071
Reserved for Economic Uncertainties	\$786,913
Unassigned/Unappropriated Amount	\$3,084,617
TOTAL	\$7,376,472

Fund Summaries

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

FUND	2023-24	Est. Net Change	2024-25
GENERAL (UNRESTRICTED & RESTRICTED)	\$6,974,083	\$402,389	\$7,376,472
STUDENT BODY ACTIVITES (FUND 08)	\$119,651	\$13,807	\$133,458
CAFETERIA FUND (FUND 13)	\$246,543	\$119,291	\$365,834
SPECIAL RESERVE (FUND 17)	\$797,314	\$326,889	\$1,124,203
SPECIAL RESERVE (FUND 20)	\$527,165	\$52,618	\$579,783
BUILDING FUND (FUND 21) NEW		\$5,924,701	\$5,924,701
CAPITAL FACILITIES (FUND 25)	\$102,674	\$27,734	\$130,408
CAPITAL OUTLAY (FUND 41)	\$96	\$9	\$105
BOND INTEREST & REDEMPTION (FUND 51) NEW		\$296,794	\$296,794
DEBT SERVICE FUND (FUND 56)	\$147	\$15	\$162
FOUNDATION PRIVATE-PURPOSE TRUST (FUND 73)	\$742,947	\$58,701	\$801,648
TOTAL	\$9,510,620	\$7,222,948	\$16,733,568

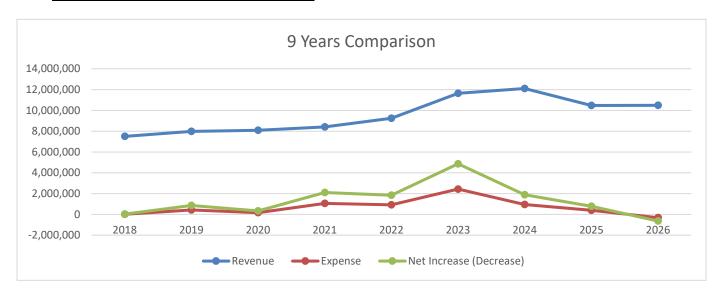
Except for Building Fund and Bond Interest balances (\$5.9M +296K), the Net Changes in other remaining funds mainly contributed to Interest Income Earned and Fair Market Value adjustments of Cash in Butte County Treasury and Other Investments. Fund 17 net changes includes the \$250K transfers from Fund 01.

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 56.16%.

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

9 Years General Fund Comparison



The school years of 2023 and 2024 were marked by a significant event—the influx of one-time funds totaling \$ 12 million. This financial boost occurred during the COVID-19 pandemic, a period marked by a rapidly changing economic landscape shaped not only by persistent changes but also by ongoing policy responses.

Conclusion:

This financial report is designed to provide the 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 2025, the District's external auditor will audit the records in this packet and render an opinion no later than December 15, 2025. The Audited Financial Statements are usually presented to the board on or before January 31 of each year.

The Biggs Unified School District, with its sound financial management, must continually monitor ongoing spending despite the continuous inflation, supply chain issues, and structural changes in the labor market. 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 10, 2025

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: [X] 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.

2025-2026 School Year	From:	To:	Action	New/Ongoing
1. (5 th Grade)	Biggs	Gridley	Release	New
2. (1 st Grade)	Biggs	Gridley	Release	Ongoing
3. (12 th Grade)	Biggs	Gridley	Release	Ongoing
4. (10 th Grade)	Biggs	Gridley	Release	Ongoing
5. (8 th Grade)	Biggs	Gridley	Release	Ongoing
6. (6 th Grade)	Biggs	Gridley	Release	Ongoing
7. (4 th Grade)	Biggs	Gridley	Release	Ongoing
8. (5 th Grade)	Biggs	Manzanita	Release	Ongoing
9. (12 th Grade)	Gridley	Biggs	Accept	New
10. (11 th Grade)	Chico	Biggs	Accept	New
11. (8 th Grade)	Live Oak	Biggs	Accept	Ongoing
12. (6 th Grade)	Live Oak	Biggs	Accept	Ongoing
13. (6 th Grade)	Biggs	Gridley	Release	Ongoing
14. (3 rd Grade)	Biggs	Gridley	Release	Ongoing
15. (K)	Biggs	Gridley	Release	Ongoing

<u>Fiscal Impact:</u> 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 10, 2025

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, 2025 through August 31, 2025			
Item Type:	[X] Consent Agenda [] Action [] Report [] Work Session [] Other			
Background/Commer	nts:			
The AP Vendor Check	Register and Purchase Order totals are as attached.			
Fiscal Impact:				
As indicated.				
Recommendation:				
Approve.				

Check Register

Register 000545 - 08/0	7/2025			Bank Account COUNTY - US Bar
Number	Amount Status	Fund	Cancel Register Id	Payee
3005-330684	300.00 Printed	73		Alexis Wroten (Alexis Wrot - Payee)
3005-330685	300.00 Printed	73		Allyson Williams (Allyson Wil - Payee)
3005-330686	300.00 Printed	73		Allyson Williams (Allyson Wil - Payee)
3005-330687	368.06 Printed	01		Strattard, John (001201 - Emp)
3005-330688	1,440.33 Printed	01		Eber, Tristin M (001546 - Emp)
3005-330689	111.26 Printed	01		Baker Supplies & Repairs (100955/1)
3005-330690	200.00 Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-330691	180.69 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-330692	671.74 Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-330693	256.00 Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-330694	935.50 Printed	01		Golden Pacific Bank (100235/1)
3005-330695	15,028.52 Printed	01		Golden Rule Signs LLC (100957/1)
3005-330696	1,281.94 Printed	01		GRAINGER INC (100240/1)
3005-330697	57.86 Printed	01		MACS MARKET (100318/1)
3005-330698	76.10 Printed	01		OFFICE DEPOT (100358/1)
3005-330699	2,799.07 Printed	01		PG&E (100369/1)
3005-330700	227.45 Printed	01		PRO PACIFIC FRESH (100376/1)
3005-330701	110.00 Printed	01		RIGHT WAY PEST CONTROL (100393/1)
3005-330702	90.81 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-330703	175.10 Printed	01		Tammie Loftin (100908/1)
3005-330704	1,385.05 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)

26,295.48 Number of Items 21 Totals for Register 000545

2026 FUND-OBJ Expense Summary / Register 000545				
	01-3701	25.00		
	01-4300	3,165.00		
	01-4700	227.45		
	01-5200	1,940.33		
	01-5800	256.00		
	01-5808	110.00		
	01-5811	35.50		
	01-6400	15,028.52		
	01-9110*		25,241.03-	
	01-5811 01-6400	35.50	25,241.03-	

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

FERP for California
Page 1 of 4

	2026 FUND-OBJ Expense Sumi	mary / Register 000545	(continued)
	01-9510*	4,454.27	
	01-9580*		1.04-
	Totals for Fund 01	25,242.07	25,242.07-
	13-4300	63.64	
	13-9110*		154.45-
	13-9510*	90.81	
	Totals for Fund 13	154.45	154.45-
	73-5800	600.00	
	73-9110*		900.00-
	73-9510*	300.00	
	Totals for Fund 73	900.00	900.00-
	Totals for Register 000545	26,296.52	26,296.52-
	2025 FUND-OBJ Sun	nmary / Register 00054	ļ5
-	01-3701	150.10	
	01-4300		479.95-
	01-5503	2,799.07	
		,	
	01-5600	400.00	
	01-5600	400.00	
	01-5600 01-5606	400.00 1,385.05	4,454.27-
	01-5600 01-5606 01-5807	400.00 1,385.05 200.00	
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01	400.00 1,385.05 200.00 4,934.22	4,454.27- 4,934.22 -
	01-5600 01-5606 01-5807 01-9529*	400.00 1,385.05 200.00	
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529*	400.00 1,385.05 200.00 4,934.22 90.81	4,934.22- 90.81-
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13	400.00 1,385.05 200.00 4,934.22 90.81	4,934.22-
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529*	400.00 1,385.05 200.00 4,934.22 90.81	4,934.22- 90.81-
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00	4,934.22 - 90.81- 90.81 - 300.00-
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800 73-9529*	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00	4,934.22 - 90.81- 90.81 - 300.00- 300.00 -
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800 73-9529* Totals for Fund 73 Total for Fiscal Year 2025	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00 5,325.03	4,934.22 - 90.81- 90.81 - 300.00-
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800 73-9529* Totals for Fund 73 Total for Fiscal Year 2025 01-3701	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00 5,325.03 25.00	4,934.22 - 90.81- 90.81 - 300.00- 300.00 -
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800 73-9529* Totals for Fund 73 Total for Fiscal Year 2025 01-3701 01-4300	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00 5,325.03 25.00 3,165.00	4,934.22 - 90.81- 90.81 - 300.00- 300.00 -
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800 73-9529* Totals for Fund 73 Total for Fiscal Year 2025 01-3701 01-4300 01-4700	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00 5,325.03 25.00 3,165.00 227.45	4,934.22 - 90.81- 90.81 - 300.00- 300.00 -
	01-5600 01-5606 01-5807 01-9529* Totals for Fund 01 13-4300 13-9529* Totals for Fund 13 73-5800 73-9529* Totals for Fund 73 Total for Fiscal Year 2025 01-3701 01-4300	400.00 1,385.05 200.00 4,934.22 90.81 90.81 300.00 5,325.03 25.00 3,165.00	4,934.22 - 90.81- 90.81 - 300.00- 300.00 -

Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Selection Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

P ERP for California Page 2 of 4

Bank Account COUNTY - US Bank

2026 FUND-OBJ Summary / Register 000545 (continued)			
01-5811	35.50		
01-6400	15,028.52		
01-9110*		25,241.03-	
01-9510*	4,454.27		
01-9580*		1.04-	
Totals for Fund 01	25,242.07	25,242.07-	
13-4300	63.64		
13-9110*		154.45-	
13-9510*	90.81		
Totals for Fund 13	154.45	154.45-	
73-5800	600.00		
73-9110*		900.00-	
73-9510*	300.00		
Totals for Fund 73	900.00	900.00-	
Total for Fiscal Year 2026	26,296.52	26,296.52-	
Totals for Register 000545	31,621.55	31,621.55-	
-			

^{*} denotes System Generated entry

Net Change to Cash 9110

26,295.48- Credit

ReqPay04a Check Register

Register 000545 - Fund/Obj Summar	У	Bank Account COUNTY - US Bank
_	2026 FUND-OBJ Summary / Register 000545 (continued)	_

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ERP for California

Check Register

Register 000546 - 08/07	7/2025			Bank Account COUNTY - US Bank
Number	Amount Status	Fund	Cancel Register Id	Payee
3005-330705	1,162.06 Printed	01		Strattard, John (001201 - Emp)
3005-330706	1,721.11 Printed	01		CITY OF BIGGS (100164/1)
3005-330707	1,500.00 Printed	01		E-Rate Advisors Inc. (100795/2)
3005-330708	7.18 Printed	01		GRIDLEY COUNTRY FORD (100242/1)
3005-330709	210.00 Printed	01		North State Water System (100827/1)
3005-330710	296.04 Printed	01		Picture Plus (100952/1)
3005-330711	560.00 Printed	01		Vandell's Air Conditioning Inc (100862/1)
3005-330712	90.00 Printed	01		Ventris Learning LLC (100830/1)

5,546.39 Number of Items 8 Totals for Register 000546

2026 FUND-OBJ EXPE	nse Summary / Register 0	100546
01-4300	2,154.30	
01-5800	210.00	
01-5805	1,500.00	
01-5811	7.18	
01-9110*		5,546.39-
01-9510*	1,721.11	
01-9580*		46.20-
Totals for Register 000546	5,592.59	5,592.59-

2025	FUND-OBJ Sum	mary / Register 00054	6
	01-5502	1,721.11	
	01-9529*		1,721.11-
Total for Fiscal Year 2025 and	I Fund 01	1,721.11	1,721.11-
	01-4300	2,154.30	
	01-5800	210.00	
	01-5805	1,500.00	
	01-5811	7.18	
	01-9110*		5,546.39-
	01-9510*	1,721.11	
	01-9580*		46.20-
Total for Fiscal Year 2026 and	I Fund 01	5,592.59	5,592.59-

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Register 000546 - Fund/Obj Summary

2026 FUND-OBJ Summary / Register 000546 (continued)

Bank Account COUNTY - US Bank

Totals for Register 000546 7,313.70 7,313.70-

* denotes System Generated entry

Net Change to Cash 9110 5,546.39- Credit

Register 000547 - (08/07/2025				Bank Account COUNTY - US Bank
Number	Amo	unt Status	Fund	Cancel Register Id	Payee
3005-330713	19,650	0.00 Printed	21		Environmental Science Services (100945/1)
	19,650.00	Number of Items		1 Totals for Register	000547
		2026 FUN	D-OBJ Exp	pense Summary / Regis	ter 000547

Net Change to Cash 9110

19,650.00- Credit

^{*} denotes System Generated entry

ReqPay04a Check Register

Register 000547 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2026 FUND-OBJ Expense Summary / Register 000547 (continued)

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ERP for California

Check Register

Register 000548 - 08/1	2/2025			Bank Account COUNTY - US Bank
Number	Amount Status	Fund	Cancel Register Id	Payee
3005-330910	30.00 Printed	01		Katherine Ray (Katherine R - Payee)
3005-330911	980.02 Printed	01		Bayless, Aaron M (001403 - Emp)
3005-330912	1,770.00 Printed	01		ACCREDITING COMMISSION 4 SCHL WASC (100061/1)
3005-330913	9.68 Printed	01		Baker Distributing CO LLC (100774/1)
3005-330914	4,495.38 Printed	01		BENCHMARK EDUCATION (100098/1)
3005-330915	3,683.24 Printed	01		BIG VALLEY AG SERVICES (100100/1)
3005-330916	805.00 Printed	01		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)
3005-330917	290.86 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-330918	10,500.00 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-330919	7.75 Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-330920	9.54 Printed	01		CLARK & SONS (100165/1)
3005-330921	548.32 Printed	01		GRAINGER INC (100240/1)
3005-330922	2,825.06 Printed	01		HAYDEN FIRE PROTECTION (100253/1)
3005-330923	554.00 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-330924	420.00 Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-330925	25,920.43 Printed	01		McGraw Hill, LLC (100326/2)
3005-330926	12.71 Printed	01		MJB SALES & SERVICE (100336/1)
3005-330927	2,507.61 Printed	01		OFFICE DEPOT (100358/1)
3005-330928	90.00 Printed	73		OLD REPUBLIC SURETY COMPANY (100359/1)
3005-330929	2,628.81 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-330930	506.19 Printed	01		TPX COMMUNICATIONS (100764/2)
3005-330931	1,095.40 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-330932	198.18 Printed	01		VERIZON WIRELESS (100467/1)

59,888.18	Number of Items	23	Totals for Register 000548
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2026 FUND-OBJ Expense Summary / Register 000548				
01-4200	30,415.81			
01-4300	3,373.76			
01-5200	980.02			
01-5606	1,022.29			
01-5800	18,603.48			
01-5807	30.00			
01-5811	73.11			

Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Selection Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

P ERP for California Page 1 of 2

Selection

2026 FUND-OBJ Expense Summary / Register 000548 (continued)

01-5900	704.37	
01-9110*		55,202.84-
Totals for Fund 01	55,202.84	55,202.84-
13-4300	282.20	
13-4700	2,900.61	
13-5800	1,412.53	
13-9110*		4,595.34-
Totals for Fund 13	4,595.34	4,595.34-
73-5800	90.00	
73-9110*		90.00-
Totals for Fund 73	90.00	90.00-
Totals for Register 000548	59,888.18	59,888.18-

^{*} denotes System Generated entry

Net Change to Cash 9110

59,888.18- Credit

Check Register

Register 000549 - 08/19/2025	5			Bank Account COUNTY - US Bank
Number	Amount Status	Fund	Cancel Register Id	Payee
3005-331386	300.00 Printed	73		Adeline Scott (Adeline Sco - Payee)
* Break in sequence				
3005-331388	135.00 Printed	01		Janet Thao (Janet Thao - Payee)
3005-331389	300.00 Printed	73		Joselyn Navarro (Joselyn Nav - Payee)
3005-331390	135.00 Printed	01		Shelby Jackson (Shelby Jack - Payee)
3005-331391	18.00 Printed	01		Cyr, Katie L (001170 - Emp)
3005-331392	1,440.00 Printed	01		4Tree Farms LLC (100946/1)
3005-331393	1,901.45 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-331394	600.97 Printed	01		Baker Distributing CO LLC (100774/1)
3005-331395	20.00 Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-331396	162.91 Printed	01		BUTTE AUTO PARTS (100115/1)
3005-331397	150.41 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-331398	1,945.54 Printed	01		Heinemann (100896/1)
3005-331399	1,229.50 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-331400	3,073.59 Printed	01		LEARNING WITHOUT TEARS (100546/1)
3005-331401	170.66 Printed	01		MACS MARKET (100318/1)
3005-331402	2,901.48 Printed	01		Heritage Landscape Supply Group (100353/2)
3005-331403	1,165.66 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-331404	277.12 Printed	01		ROCHESTER 100 INC (100396/1)
3005-331405	527.00 Printed	01		SAN JOAQUIN COUNTY OF EDUCATN (100403/1)
3005-331406	5,089.41 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
* Break in sequence				
3537-331387	33.00 Printed	76		Janet Smith (Janet Smith - Payee)

21,576.70 Number of Items	21	Totals for Register 000549
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2026 FUND-OBJ Expense Summary / Register 000549				
	01-4200	5,037.13		
	01-4300	5,641.59		
	01-5606	20.00		
	01-5800	2,492.00		
	01-5807	270.00		
	01-9110*		13,459.13-	
	01-9580*		1.59-	

Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Selection Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

P ERP for California Page 1 of 2

Selection

2026 FUND-OBJ Expense Summary / Register 000549 (continued)

Totals for Fund 01	13,460.72	13,460.72-
13-4300	275.67	,
13-4700	7,208.90	
13-9110*		7,484.57-
Totals for Fund 13	7,484.57	7,484.57-
73-5800	600.00	
73-9110*		600.00-
Totals for Fund 73	600.00	600.00-
76-9110*		33.00-
76-9544	33.00	
Totals for Fund 76	33.00	33.00-
Totals for Register 000549	21,578.29	21,578.29-

^{*} denotes System Generated entry

Net Change to Cash 9110

21,576.70- Credit

Check Register

Register 000550 - 08/2	6/2025			Bank Account COUNTY - US Bank	
Number	Amount Status	Fund	Cancel Register Id	Payee	
3005-332036	45.04 Printed	01		Morch, Casey Y (001100 - Emp)	
3005-332037	45.99 Printed	01		Mcdaniel, Monica (001477 - Emp)	
3005-332038	113.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)	
3005-332039	48.24 Printed	01		CANDELARIO ACE HARDWARE (100250/1)	
3005-332040	17,394.68 Printed	01		Golden Rule Signs LLC (100957/1)	
3005-332041	586.00 Printed	13		HYLEN DISTRIBUTING (100268/1)	
3005-332042	1,953.09 Printed	01		J C NELSON SUPPLY CO (100275/1)	
3005-332043	1,999.00 Printed	01		Mystery Science Inc (100675/2)	
3005-332044	3,331.36 Printed	01		Navigate360, LLC (100901/1)	
3005-332045	508.30 Printed	01		OFFICE DEPOT (100358/1)	
3005-332046	278.69 Printed	13		PRO PACIFIC FRESH (100376/1)	
3005-332047	4,820.64 Printed	01		RENAISSANCE LEARNING INC (100386/1)	
3005-332048	3,431.21 Printed	13		SFS OF SACRAMENTO, INC (100443/2)	
3005-332049	424.35 Printed	01		Pape' Machinery, Inc. (100836/1)	

34,979.59 14 Totals for Register 000550 Number of Items

2026 FUND-OBJ Expense Summary / Register 000550				
6,819.64				
2,600.66				
424.35				
3,331.36				
113.00				
17,394.68				
	30,683.69-			
30,683.69	30,683.69-			
157.45				
4,138.45				
	4,295.90-			
4,295.90	4,295.90-			
34,979.59	34,979.59-			
	6,819.64 2,600.66 424.35 3,331.36 113.00 17,394.68 30,683.69 157.45 4,138.45			

^{*} denotes System Generated entry

Net Change to Cash 9110

34,979.59- Credit

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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ReqPay04a Check Register

Register 000550 - Fund/Obj Expense Summary

Bank Account COUNTY - US Bank

2026 FUND-OBJ Expense Summary / Register 000550 (continued)

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Number of Items

167,936.34

	Register 000550 - Fund/Obj Expense Summary	Bank Account County - US Bank
	2026 FUND-OBJ Expense Summary / Register 000550 (continued)	
L		

88 Totals for Org 006 - Biggs Unified School District

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 8/1/2025, Ending Check Date = 8/31/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

P ERP for California

	BUSI	D Fundraisers	
	Organization	Туре	
Site			
BHS	FFA	Floral Subscription Sales	
		Pig Raffle	
		Chapter Shirt Sales	
	ASB	ASB Card Sales	
	ASD	Tie Dye Shirt Sales	
		Spirit Gear Sales	
		Spirit Gear Gales	
BES/RES	ASB		
	Yearbook	After School Snack Bar	
	ASB	Halloween Dance	
	ASB	Valentine's Dance	
	Class Accounts	Jog-A-Thon	
	6th Grade Shady Creek	Tat the Teacher	
	6th Grade Shady Creek	Fall Festival Snack Bar	
	8th Grade Class	After School Popsicle Sales	
	CJSF	Recycling	
	8th Grade Class	Breast Cancer Awareness Sock Sale	es .
	8th Grade Class	Winter Dance / Snack Concession	
	8th Grade Class	Valentine's Day Candy Grams	
	6th Grade Shady Creek	Otis Spunkmeyer Cookie Dogh Sales	3
	Library	Book Fair	

BUSD Field Trips					
	Class/Org	Date	Destination		
Site					
BHS					
		40/40/005	5 44 5 11 5		
BES/RES	Hennessy/Perkins/Duarte	10/10/2025	Book's Family Farm		
	Hennessy/Perkins/Duarte	9/24/25	Biggs Fire Station		
	Johnson/Gibson	8/21/25	Biggs Library		
	Byers/Rosales	01/26/2026-01/30/2026	Shady Creek		

RESOLUTION 2025/2026 #01 BY THE BOARD OF TRUSTEES OF THE BIGGS UNIFIED SCHOOL DISTRICT

Resolution Regarding Sufficiency of Instructional Materials for 2025-2026

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 10, 2025 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 2025-2026 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.

of the	AND ADOPTED this 10th day of September, Board of Trustees of Biggs Unified Schoo	
vote:		
AYES:		
NOES:		
ABSENT:		
Signed:		
	Board President	Date



Mary Sakuma Superintendent msakuma@bcoe.org

Student Programs and Educational Support

Michelle Zevely Deputy Superintendent

mzevely@bcoe.org

Karrie Coulter Advisor LEA & School Support

kcoulter@bcoe.org

Teresa Campuzano Librarian of Record tcampuzano@bcoe.org

Melissa Dolan Senior Admin. Assistant mdolan@bcoe.org

Board of Education

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

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

> An Equal Opportunity Employer

2025-2026 PUBLIC SCHOOLS AGREEMENT Item 15B

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.

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 2025-2026.

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

CBEDS COUNT AND BILLING:

The school district will:

2024 2025, \$1,00 v Number	CDEDC - CE24 00
☐ A fee of \$1.00 per 2024-2025 CB	EDS for Credentialed librarian service.
Pay the County Office:	

2024-2025: \$1.00 x Number CBEDS = \$534.00To make it convenient for your District, a S-Transfer will be executed on your behalf in May 2026. A courtesy reminder will be provided to your district 5 business days before the transaction is submitted.

OR

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

Biggs Unified School District	Butte County Office of Education		
Signature:	Signature:		
Printed Name:	Printed Name: Mary Sakuma		
Title:	Title: <u>Superintendent</u>		
Date:	Date:		

Status: ADOPTED

Policy Updates CSBA Sample Manual Site

Guidesheet 08.2025: August 2025 Update Packet

Original Adopted Date: 08/11/2025 | Last Reviewed Date: 08/11/2025

CSBA POLICY GUIDESHEET August 2025

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 6141.2 - Recognition of Religious Beliefs and Customs

Policy updated to reflect NEW COURT DECISION (Mahmoud v. Taylor) which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, policy updated to extend, to students whose parents/guardians have properly opted them out of instruction on the basis of their religious beliefs, state law requirements that (1) authorize the offering of an alternative activity of similar educational value, and (2) prohibit disciplinary action, academic penalty, or other sanction on the grounds that the student was opted out.

Administrative Regulation 6141.2 - Recognition of Religious Beliefs and Customs

Regulation updated to reflect NEW COURT DECISION (Mahmoud v. Taylor) which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, based on Mahmoud, regulation updated to include new section related to opt-outs which (1) requires a parent/guardian who is requesting that the parent/guardian's student be opted-out of instruction based on religious beliefs, customs, or practices to submit specified information, and (2) permits the Superintendent or designee to work with district legal counsel to evaluate each request and determine whether it be granted.

Board Policy 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction

Policy updated to reflect NEW COURT DECISION (Mahmoud v. Taylor) which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTO+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, policy updated to add the section "General Criteria for Instruction and Materials" which was moved from the accompanying administrative regulation as that section is more appropriately placed in Board policy rather than administrative regulation.

Administrative Regulation 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction

Regulation updated to reflect NEW LAW (AB 2229, 2024) which requires "comprehensive sexual health education" to include the topic of menstrual health. Additionally, regulation updated to delete the section "General Criteria for Instruction and Materials" which was moved to the accompanying Board policy as that section is more appropriately placed in policy rather than administrative regulation. In addition, regulation updated to reflect NEW LAW (AB 2053, 2024) which requires that comprehensive sexual health instruction include information about adolescent relationship abuse, including available resources such as the National Domestic Violence Hotline and local domestic violence hotlines. Regulation also updated to reflect **NEW** COURT DECISION (Mahmoud v. Taylor) which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children.

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Administrative Regulation 6142.8 - Comprehensive Health Education

Regulation updated to reflect NEW LAW (AB 2429, 2024) which, beginning with the 2026-27 school year, requires a district that includes a course in health education for graduation from high school to include instruction in the dangers associated with fentanyl use. Additionally, regulation updated to reflect NEW COURT DECISION (Mahmoud v. Taylor) which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children.

Supporting Documents



August 2025 Guidesheet

WHEREAS, the College and Career Access Pathways Partnership Agreement ("CCAP Agreement") is between Butte-Glenn Community College District ("College") and **Biggs Unified School District** ("School District"); and

WHEREAS, the College and the School District agree to record College and School District specific components of the CCAP Agreement using the CCAP Agreement Appendix to specify additional detail regarding, but not limited to: the total number of high school students to be served; the total number of full-time equivalent students projected to be claimed by the College for those students; the scope, nature, time, location and listing of community college courses to be offered; and the criteria to assess the ability of pupils to benefit from those courses. (Ed. Code § 76004 (c)(1))

NOW THEREFORE, the College and School District agree as follows:

1. CCAP AGREEMENT

1.1. The College and School District entered into the CCAP Agreement on **July 1, 2024**, pursuant to action of the governing boards of the College and School District.

1.1.1. COLLEGE BOARD MEETING

Public Comment and Approval Board Meeting Date:	Agreement:	8/14/24	Appendix:	9/10/25	
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1.1.2. SCHOOL DISTRICT BOARD MEETING

Public Comment and Approval Board Meeting Date:	Agreement:	8/14/24	Appendix:	9/10/25

2. POINTS OF CONTACT

2.1. College and School District points of contact for this CCAP Agreement: (Ed. Code § 76004 (c)(2))

COLLEGE

Name:	Tanna Neilsen	Title:	Program Administrator
Telephone:	(530) 893-7586	Email:	neilsenta@butte.edu

SCHOOL DISTRICT

Name:	Analyn Dyer	Title:	CBO			
Telephone:	530-868-1281 x8102	Email:	adyer@biggs.org			

3. STUDENT SELECTION

3.1. College and School District shall adhere to the terms outlined in Section 3, Student Eligibility, Admission, Registration and Enrollment of the CCAP Agreement to select eligible students.

Required: Describe the criteria used to assess the ability of pupils to benefit from the courses(s) offered: (Ed. Code § 76004 (c)(1))

SCHOOL DISTRICT counselors and pathway instructors select students based on academic readiness and alignment of course content to students' education and career goals.

4. CCAP AGREEMENT EDUCATION PROGRAM(S) AND COURSE(S). The College has identified the following: program year; educational program(s) and course(s) to be offered at the said date, time, and location; term; number of sections; the total number of students to be served and projected FTES; and the instructor and employer of record.

PROGRAM YEAR:	2025-26	EDUCATIONAL PROGRAM:	College & Career Access Pathways
SCHOOL DISTRICT:	Biggs Unified School District	HIGH SCHOOL:	Biggs High School

POJECTED NUMBER OF STUDENTS TO BE SERVED: 200	PROJECTED FTES: 20

Sections	Term	Course #	Course Title	Instructor	Days	Times	Employer of Record	Location
1	2025FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	10:15 - 11:05AM	HS	HS
1	2025FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	11:10 - 12:00PM	HS	HS
1	2025FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	12:05 - 12:55PM	HS	HS
1	2025FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	8:15AM - 9:05AM	HS	HS
1	2025FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	9:10 - 10:00AM	HS	HS
1	2025FA	AGS-40	Introduction to Animal Science	Baker, Lilly	MTThF	12:05 - 12:55PM	HS	HS
1	2025FA	CLP-101	Career Ed/Life Choices	Sharrock, Adam	MTThF	8:15AM - 9:05AM	HS	HS
1	2026SP	CLP-101	Career Ed/Life Choices	Sharrock, Adam	MTThF	8:15AM - 9:05AM	HS	HS
1	2025FA	DFT-12	Beginning AutoCAD	Sharrock, Adam	MTThF	9:10 - 10:00AM	HS	HS
1	2025FA	EH-20	Intro-Environ Horticult	Baker, Lilly	MTThF	1:35 -2:25PM	HS	HS
1	2025FA	EH-20	Intro-Environ Horticult	Baker, Lilly	MTThF	2:30 - 3:20PM	HS	HS
1	2025FA	MSP-74	Multimedia Production I	Sharrock, Adam	MTThF	1:35 -2:25PM	HS	HS
1	2025FA	PHO-2	Introduction to Photography	Sharrock, Adam	MTThF	12:05 - 12:55PM	HS	HS
1	2025FA	PHO-2	Introduction to Photography	Sharrock, Adam	MTThF	2:30 - 3:20PM	HS	HS
1	2025FA	RTVF-40	Video Production	Sharrock, Adam	MTThF	10:15 - 11:05AM	HS	HS

Required: Attach the course description for each course listed above. Each course description should include information regarding the nature and scope of the course.

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

COURSE TITLE	ТЕХТ	соѕт	OTHER INSTRUCTIONAL MATERIALS & COST
Natural Resources/Agri Construction	Agriculture Mechanics	\$0	N/A
Intro to Animal Science	Modern Livestock Production	\$0	N/A
Career, Education & Life Choices	Career Changes and Choices	\$0	N/A
Beginning Auto CAD Drafting	Online Resources/CAD Program & Solidworks	\$0	N/A
Intro to Environmental Horticulture	Practical Horticulture	\$0	N/A
Multimedia Production I	Online Resour/Adobe/WeVideo/Canva/OnShape	\$0	N/A
Intro to Photography	Online Resour/Adobe/WeVideo/Canva/OnShape	\$0	N/A
Digital Video Production	Online Resources	\$0	N/A
Career, Education & Life Choices	Career Changes and Choices	\$0	N/A

6. REIMBURSEMENT.

6.1. Use of School District Instructor. For those courses in which a School District instructor is responsible for the facilitation or instructional services for a course offered as part of this CCAP Agreement, the College will pay

- School District as follows: For facilitation of an online course \$200.00 per completed section. For teaching of a course \$500.00 per completed section.
- 6.2. The College will pay School District for each School District instructor attending the College's Dual Enrollment Orientation and Training as follows: \$100.00 per instructor.
- 6.3. Invoicing Procedures. Within 30 days after the end of each academic term, the School District shall provide an invoice to the College for reimbursement implied in this CCAP Agreement Appendix. The invoice must specify the course name, course number, term, instructor and the number of students served.

7. FACILITIES USE.

- 7.1. College and School District shall adhere to the terms outlined in Section 13, Facilities, of this CCAP Agreement.
- 7.2. School District as part of Section 13.1 of this CCAP Agreement, shall extend access and use of the following School District facilities:

BUILDING	CLASSROOM	DAYS	HOURS
BHS	10	M-F	8:00 – 3:30PM
BHS	9	M-F	8:00 – 3:30PM
BHS	3	M-F	8:00 - 3:30PM

8. APPENDIX APPROVAL

- 8.1. The College and School District shall ensure that the governing board of each district, at an open public meeting of that board, shall present this CCAP Appendix, take comments from the public, and approve or disapprove this CCAP Appendix. (Ed. Code § 76004 (b))
- 8.2. Upon approval of this Appendix by the governing boards of both the College and School District, the College will provide a copy of this Appendix to the Chancellor's Office of the California Community Colleges prior to the start of the course. (Ed. Code § 76004 (c)(3))

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties to the CCAP Agreement have executed this CCAP Agreement Appendix by their duly authorized representatives on the dates of their signatures.

BUTTE COUNTY OFFICE OF EDUCATION

By:(Signature of person authorized to execute Agreement on behalf of College.)	By: (Signature of person authorized to execute Agreement on behalf of School District.)
Name: <u>Jessica A. Snelling, MBA</u>	Name:
Title: <u>Vice President for Administrative Services</u>	Title:
Date:	Date:

List of Attachments

BUTTE-GLENN COMMUNITY COLLEGE DISTRICT

Course Descriptions

TO BE COMPLETED BY DISTRICT ONLY							
The person preparing	The person preparing this contract must complete this section and obtain appropriate approvals before contract will be signed.						
Initiating Department:	INSTRUCTION	Prepa	rer's Name & ID:	TANNA NEILSEN	/ 3180821	Phone:	7586
Vendor Name:	BIGGS UNIFIED SCHOOL DISTRICT		Vendor ID:				
PO Description:	: CCAP AGREEMENT APPENDIX – Biggs High 2025-26						
Budget Code:	11.000.404.1.601035	11.000.404.1.601035.55100 PO Amount: \$7,800		\$7,800			
Contract Monitor Name (Person Who Approves Invoices): TANNA NEILSE		TANNA NEILSEN	I		Phone:	7586	
APPROVALS							
			ERIK SHEAR	LER.			
Department Dean/Director Name Initials		Departmen	nt Vice Preside	nt Name	Initial	S	
Business Contracts	& Risk Managemen	nt Initials					

The course description(s) for each coursincorporated herein as Attachment 1.	se offered as part of this CCAP Agreement Appendix are attached and

Lec Hrs

21.00



Catalog Description

AET 22 - Natural Resources and Agri-Construction

Transfer Status: CSU

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

This course introduces students to the selection and use of farm structural and mechanical equipment. It will cover farm wiring, carpentry, concrete, masonry, plumbing, painting and metal work with emphasis on the actual practices used in agricultural construction.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Explain terms and nomenclature pertaining to the tools, materials and hardware associated with agricultural construction.
- 2. Demonstrate the safe and proper usage of basic construction tools, both power and hand.
- 3. Perform fundamental and proper techniques of construction including concrete, foundations, carpentry, plumbing and electrical.
- 4. Prepare a simple three dimensional drawing and a cost estimate for a small building.
- 5. Demonstrate safe work habits.

Course Content

Topic Titles / Suggested Time Topic

<u>Lectur</u>	<u>e</u>
Tonice	

<u>ropics</u>		Lec III3
Tools, safety and operation		3.00
Building plans and cost estimate		3.00
Concrete and masonry		6.00
Plumbing		6.00
Electrical		8.00
Carpentry and construction projects		8.00
	Total Hours:	34.00

<u>Lab</u>

<u>Topics</u>	<u>Lab Hrs</u>
Safety and orientation to to work areas	3.00
Maintenance and proper use of tools and equipment	3.00
Concrete and masonry	6.00
Plumbing	6.00
Electrical	6.00
Three dimensional drawings and cost estimates	6.00

Carpentry and project construction

Total Hours: 51.00

Reading Assignments

- 1. Read an article on shop safety and be prepared to discuss power tool safety with the class.
- 2. Read the chapter in your book on preparing concrete forms and be ready for a class discussion.

Writing Assignments

- 1. Write a 2-3 page paper on basic electrical wiring safety and basic rules when working with electricity.
- 2. Create a bill of materials for a small building and identify the costs associated with each item.

Out-of-Class Assignments

- 1. Visit a construction site and observe the workers' safety practices. Be prepared to share your observations with the class.
- 2. Go to a building supply store and get pricing for the list of electrical items that we will use during our electrical lab.

Recommended Materials of Instruction

Fleming, Eric. (2005). Construction Technology. Blackwell Publishing, 1st.

Other Learning Materials

Students will need to provide:

- a. Safety glasses
- b. 16' steel tape (or longer)
- c. Nail apron
- e. Combination square
- f. Carpenter's hammer
- g. Bump hat

Methods of Instruction

- A. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- **B.** Laboratory Experiments
- C. Lecture
- D. Problem-Solving Sessions
- E. Demonstrations
- F. Group Discussions

Methods of Evaluation

- A. Projects
- B. Exams/Tests
- C. Class participation
- D. Lab Projects
- E. Mid-term and final examinations

Created/Revised by: Enyeart, Bruce

Date: 11/17/2014

Loc Hre

3.00



Catalog Description

AGS 40 - Introduction to Animal Science

Transfer Status: CSU/UC

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

This course is a scientific approach to the livestock industry encompassing aspects of animal anatomy, physiology, nutrition, genetics and epidemiology. There will be special emphasis on the origin, characteristics, adaptation and contributions of farm animals to the global agriculture industry. Analysis of the economic trends and career opportunities in animal agriculture will be covered. (C-ID AG-AS 104).

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Identify animal contributions to the development of human civilizations.
- 2. Describe economically significant breeds of animals and their unique adaptations.
- 3. Describe the function of the major body systems.
- 4. Identify reproductive cycles and biotechnological principles of animal reproduction.
- 5. Analyze genetic change through artificial/natural selection.
- 6. Discuss nutritional needs for various body functions.
- 7. Describe animal behavior as it relates to animal domestication, health and performance.
- 8. Explain basic strategies for disease control, prevention and management.
- 9. Utilize the scientific method to collect data, calculate production parameters and make scientifically-based management decisions.
- 10. Identify and discuss current issues affecting animal agriculture.

Course Content

a. Animal breeding systems

c. Fertility assessment

b. Reproductive management and technology

Topic Titles / Suggested Time Topic

<u>Lecture</u>

<u>ropics</u>	Lec nis
Introduction to animal agriculture	
a. Career opportunities	
b. Importance of domestic animals to the world and to the United States	
c. Economic importance of animal agriculture	4.00
d. Animal contributions to human needs	
e. Ethnic and cultural contributions to animal domestication	
Unique adaptations of various species	
a. Natural selection vs artificial selection	
b. Meat animal use and production	
c. Fiber production	4.00
d. Dairy production	
e. Recreational and companionship use of animals	
Anatomy and physiology	
a. Identification of external anatomy for various species	3.00
b. Analysis of body systems – reproductive, respiratory, digestive, immune, circulatory	0.00
Animal reproduction	

Genetics a. Introduction and review of genetic principles b. Gene modification and genetic interactions c. Genetic improvement and variation d. Inheritance and population genetics		3.00
Nutrition a. Classes of nutrients b. Feed identification and composition c. Livestock feeding management practices		3.00
Animal behavior (ethology) a. Behavioral characteristics b. Animal handling and safety c. Conditioning		3.00
Animal health a. Biosecurity b. Vital Signs c. Indications of health vs disease d. Common diseases		3.00
The scientific method a. Research in animal agriculture b. Developing a research model c. Humane treatment of research animals		3.00
Issues affecting animal agriculture a. Animal welfare issues b. Advances in biotechnology c. Governmental and environmental concerns d. Food safety e. Public policy and consumer awareness	Total Hours:	5.00
Lab	iotai nours:	34.00
<u>Lab</u> <u>Topics</u> Beef and Dairy	Total Hours:	<u>Lab Hrs</u>
<u>Topics</u>	Total Hours:	<u>Lab Hrs</u> 3.00
Topics Beef and Dairy	Total Hours:	Lab Hrs 3.00 3.00
Topics Beef and Dairy Sheep and Swine	Total Hours:	Lab Hrs 3.00 3.00 3.00
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes	Total Hours:	Lab Hrs 3.00 3.00 3.00 3.00
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream	Total Hours:	Lab Hrs 3.00 3.00 3.00
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD)	Total nours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration	Total nours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration Dairy farm - production cycle	Total nours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00 3.00
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration Dairy farm - production cycle Milk processing - cheese plant	Total nours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration Dairy farm - production cycle Milk processing - cheese plant Sheep - lambing and handling	Total nours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0
Topics Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration Dairy farm - production cycle Milk processing - cheese plant Sheep - lambing and handling Purebred Sheep - production cyle	Total nours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0
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Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration Dairy farm - production cycle Milk processing - cheese plant Sheep - lambing and handling Purebred Sheep - production cyle Swine - vaccination, selection, management Poultry - quality of carcasses and eggs Horse - production cycle Selection workshop Biotechnology and environmental workshop	Total Hours:	Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00
Beef and Dairy Sheep and Swine Meats lab, safety and processes Grocery store - meat, cheese, butter, ice cream Purebred Beef - Expected Progeny Differences (EPD) Commerical cattle operation - weaning, castration Dairy farm - production cycle Milk processing - cheese plant Sheep - lambing and handling Purebred Sheep - production cyle Swine - vaccination, selection, management Poultry - quality of carcasses and eggs Horse - production cycle Selection workshop Biotechnology and environmental workshop		Lab Hrs 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 6.00

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Reading Assignments



Catalog Description

CLP 101 - Career, Education and Life Choices

Transfer Status: NT

Unit(s): 3.00

Contact Hours: 51.00 Lecture Out of Class Hours: 102.00 Total Course Hours: 153.00

Course Description:

This is an introductory personal development course where students learn the skills for goal setting, budget projection, career and educational research, decision-making, and personal management. The course culminates in a 10-year action plan to fulfill educational and career goals.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Identify interests, lifestyle preferences and aptitudes that influence career, education and life choices.
- 2. Conduct preliminary career research using online and in-person resources such as the Occupational Outlook Handbook and informational interviews.
- 3. Use a basic problem-solving techniques to overcome obstacles and refine personal goals.
- 4. Create plans and use self-directed strategies for career changes and lifelong learning.
- 5. Develop and maintain a 10-year action plan that includes appropriate experiences, skills, training and education required to attain stated career goal.

Course Content

Topic Titles / Suggested Time Topic

Lecture

<u>Topics</u>	<u>Lec Hrs</u>
Envisioning your future	2.00
Setting goals and creating plans	4.00
Career research	6.00
Budgeting for your envisioned lifestyle	5.00
Rubrics for making informed education, career, and life choices	4.00
Transitioning through post-secondary education into the workforce	4.00
Long-range plans for educational and training opportunities	8.00
Strategies for making career and life changes	3.00
Self-mastery skills and resiliency strategies	4.00
Connecting your education and career decisions with the planning process	4.00
Designing and maintaining your 10-year plan	7.00
Total Hours:	51.00

Examples of Assignments

Reading Assignments

- 1. Read the chapter in your text on the traits of those who succeed, and prepare to present in class the characteristics of people you would like to hire if you were the manager of a company.
- 2. Read the section in your text on the six E's of excellence, and prepare to share in class a person you know that embodies these traits.

Writing Assignments

- 1. Complete a one-page personal profile articulating your passions, work values, strengths, skills, aptitudes, and desired roles.
- 2. Write a budget for the envisioned lifestyle using the template provided by your instructor.

Out-of-Class Assignments

- 1. Complete an online inventory that details the skills you have and the skills you need to learn for your chosen career path. Submit a one-page summary of your findings.
- 2. Using your skills inventory chart, develop an education plan for your career path. Prepare to share your plan during a small-group discussion in

Recommended Materials of Instruction

Bingham, Mindy & Stryker, Sandy. (2013). Career Choices and Changes: Discover Who You Are, What You Want, and How to Get It. *Academic Innovations*, 5th.

Bingham, Mindy. (2013). Career Choices and Changes: Workbook and Portfolio. Academic Innovations, 5th.

Other Learning Materials

My10yearPlan.com® Interactive, Academic Innovations, 2012.

Online inventories that measure interests, personality, values, skills, learning styles, and lifestyle

Instructor may decide to assign additional self-measurement tools outside of the course text/materials, as needed.

Methods of Instruction

- A. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- B. Lecture
- C. Multimedia Presentations
- D. Class Activities
- E. Group Discussions
- F. Guest Speakers

Methods of Evaluation

- A. Portfolios
- B. Projects
- C. Homework
- D. Class participation
- E. Written Assignments

Created/Revised by: Donnelly, Brian

Date:10/31/2016

2. Read the chapter on market classes and grades of livestock and be able to discuss in a group setting the evaluative criteria for each grade of beef, pork and lamb.

Writing Assignments

- 1. Read the chapter on animal behavior and and write a 2-3 page paper on the fields of animal behavior and systems of animal behavior.
- 2. Read an article from a trade magazine on the issues in animal agriculture and write 2 page paper on animal welfare.

Out-of-Class Assignments

- 1. Visit any livestock operation in the local area and be prepared to share with the class, the breeds, total numbers and management practices utilized at the operation.
- 2. Use the Internet to check current pricing on the major market animals as well as breeding stock for swine, sheep, beef and dairy cattle. This information will be shared with the class.

Recommended Materials of Instruction

Taylor, R. (2012). Scientific Farm Animal Production. Prentice Hall, 10th.

Knights, Marlon. (2014). Animal Science Lab Manual. Kendall Hunt Publishing, 1st.

Other Learning Materials

Materials: 3 ring notebook, proper clothing for labs

Methods of Instruction

- A. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- B. Lecture
- C. Problem-Solving Sessions
- D. Class Activities
- E. Discussion

Methods of Evaluation

- A. Exams/Tests
- B. Class participation
- C. Written Examinations
- D. Practical Evaluations
- E. Mid-term and final examinations

Created/Revised by: Adams, Denise

Date:02/25/2019

3.00



Catalog Description

DFT 12 - Beginning AutoCAD Drafting

Transfer Status: CSU/UC

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

This course introduces students to basic drafting concepts using both freehand sketching and AutoCAD, an industry-standard computer-aided drafting (CAD) application. It is intended for drafting majors, engineering majors, interior design majors and pre-architectural students. Topics include line and geometric shape development, freehand sketching, basic AutoCAD commands, text commands, file management, orthographic and pictorial projection, dimensioning, sectioning, auxiliaries, and architectural drawings using sketching and a two-dimensional (2D) drafting application. Document reproduction, printing and plotting will be introduced and practiced.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Create representative freehand sketches of objects using lines, curves and circles to create technical shapes using orthographic and pictorial techniques.
- 2. Properly setup AutoCAD with drafting settings to create, edit and save drawing files.
- 3. Draw, edit and dimension freehand sketches or technical details, using AutoCAD including the control of software options and creation of paper-based prints.
- 4. Produce, edit and dimension orthographic projection drawings, pictorial drawings in mechanical and architectural applications using AutoCAD.

Course Content

Topic Titles / Suggested Time Topic

Lecture

<u>Topics</u>	<u>Lec Hrs</u>
Sketching	2.00
Starting AutoCAD	1.00
Drawing Setup and Saving Drawing Files	1.00
Basic Drawing Commands	1.00
Cartesian Coordinate Problems	2.00
Templates and Layers	2.00
Dimensioning	3.00
Mechanical Parts Problems	4.00
Geometric Construction Problems	2.00
Orthographic Construction Problems	4.00
Sectional Views	2.00
Auxiliary Drawings	2.00
Annotation and Pictorial Drawings Applications	4.00
Architectural Drawings, Layers and Scales	4.00
То	tal Hours: 34.00

<u>Lab</u>

Geometric Construction Problems

<u>Topics</u>		<u>Lab Hrs</u>
Sketching		3.00
Drawing Setup and Saving Drawing Files		1.00
Basic Drawing Commands		1.00
Cartesian Coordinate Problems		3.00
Templates and Layers		3.00
Dimensioning		4.00
Mechanical Parts Problems	53	6.00

Orthographic Construction Problems		8.00
Sectional Views	ATTACHMENT 1	3.00
Auxiliary Drawings		4.00
Annotation and Pictorial Drawing applications		6.00
Architectural Drawings, Layers and Scales		6.00
	Total Hours:	51.00

Examples of Assignments

Reading Assignments

- 1. Please read the section in your text about dimension applications and be prepared to answer questions from the reading at the next class.
- 2. Please read the chapter on Section Views. Consider the question "Why are section views important to drafting?" and be prepared to discuss at the start of next class.

Writing Assignments

- 1. Having read the chapter on Section Views, write complete answers to the worksheet questions and submit to the instructor when complete.
- 2. Complete the instructor-led exercise on drafting parameters in class, and write a brief summary of the parameters used to prepare your DWG file for submission.

Out-of-Class Assignments

- 1. Prepare a freehand sketch of the kitchen floorplan provided by the instructor and submit your sketch at the next class meeting.
- 2. For extra credit, please search the acronym NIST and the term ISO and prepare hand-written definitions for each and turn in at the start of the next class. No late submissions will be accepted.

Recommended Materials of Instruction

Shih, Randy H.. (2011). Principles and Practices: An Integrated Approach to Engineering Graphics. Schroff Development Corporation, 2011.

Methods of Instruction

- A. Demonstrations
- B. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- C. Lecture
- D. Multimedia Presentations
- E. Class Activities
- F. Collaborative Group Work

Methods of Evaluation

- A. Exams/Tests
- B. Quizzes
- C. Projects
- D. Homework
- E. Class participation

Created/Revised by: Sathrum, Luke

Date:04/16/2012



Catalog Description

EH 20 - Introduction to Environmental Horticulture

Transfer Status: CSU

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

This course is an introduction to environmental horticulture including nursery operations, landscaping, turf management and arboriculture. Topics include basic botany, cultural practices, propagation, structures and layout, pest management, planting, transplanting, container gardening, houseplants, plant identification, turfgrass installation and care, and a broad survey of the 'Green Industry' and other career opportunities.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Identify various horticultural occupations and their employment requirements.
- 2. Identify and safely use common tools and equipment.
- 3. List and describe the major structures of plants and their functions.
- 4. Formulate potting mixes and container media.
- 5. Propagate plants by sexual and asexual methods.
- 6. Explain the requirements of plant growth including watering needs, fertilizers requirements and pest control.
- 7. Identify the various types of horticultural structures including shade structures, greenhouses, and cold frames.
- 8. Describe the basic operations of various environmental horticulture businesses.
- 9. Plant and care for horticultural crops.

Course Content

Topic Titles / Suggested Time Topic

Lecture

<u>Topics</u>		Lec Hrs
The 'Green Industry' in Butte County and Around the World		2.00
Environmental Issues and Regulations		2.00
Horticultural Occupations and Their Employment Requirements		2.00
Tools, Equipment and Safety Practices		2.00
Plant Structures and Functions		2.00
Soils and Container Media		2.00
Plant Propagation		2.00
Requirements of Plant Growth		2.00
Irrigation and Fertilization		2.00
Pest and Disease Damage Identification		2.00
Horticultural Structures		2.00
Environmental Horticulture Businesses		2.00
Nursery and Greenhouse Crops – Planting and Care		2.00
Plants in the Landscape – Care and Pruning		2.00
Plant Identification and Nomenclature		2.00
Common Turf and Landscape Practices		2.00
Agriculture and Horticulture Policy concerns		2.00
	Total Hours:	34.00

<u>Lab</u>

<u>Topics</u>		<u>Lab Hrs</u>
The 'Green Industry' in Butte County and Around the World		3.00
Tools, Equipment and Safety Practices	55	3.00
Plant Structures and Functions	33	3.00
Soils and Container Media		3.00

Plant Propagation		6.00
Requirements of Plant Growth		3.00
Irrigation and Fertilization		3.00
Pest and Disease Damage Identification		3.00
Horticultural Structures		3.00
Nursery and Greenhouse Crops – Planting and Care		6.00
Plants in the Landscape – Care and Pruning		6.00
Plant Identification and Nomenclature		3.00
Common Turf and Landscape Practices		3.00
Vineyard and Orchard Pruning Practices		3.00
	Total Hours:	51.00

Examples of Assignments

Reading Assignments

- 1. Read the text chapter on diagnosing plant disorders and complete the corresponding homework assignment. Be prepared for class discussion on the following: a. Plant disorders caused by cultural practices. b. Plant disorders caused by insect damages. c. Plant disorders caused by diseases.
- 2. Read the UC-IPM website covering one of each type of plant disorder and be ready to give an oral report to the class on proper care for the affected plant.

Writing Assignments

- 1. Write a two page essay on current employment trends for Horticulturists. Give regional data for trends and salary ranges.
- 2. Write a two page essay on a plant of your choice. Give your reasons for choosing this plant, its history of association with humans and its future uses and value to mankind.

Out-of-Class Assignments

- 1. Visit a local business that is in the ornamental horticulture category and be prepared to give an oral report to the class.
- 2. Visit a local or regional business in the agricultural or viticultural areas of horticulture and be prepared to give an oral report to your class.

Recommended Materials of Instruction

Laura Williams Rice & Robert P. Rice. (2011). Practical Horticulture. Prentice-Hall, 7th. 0130946346.

Other Learning Materials

Materials: three ring binder, pocket knife, pruning shears, water bottle, gloves, shade hat and boots. Warm clothing, when necessary.

Methods of Instruction

- A. Class Activities
- B. Demonstrations
- C. Discussion
- D. Field Trips
- E. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- F. Laboratory Experiments
- G. Lecture
- H. Multimedia Presentations
- I. Reading Assignments

Methods of Evaluation

- A. Quizzes
- B. Oral Presentation
- C. Demonstration
- D. Homework
- E. Class participation
- F. Lab Projects
- G. Exams/Tests

Created/Revised by: Wilmarth, Jared

Date:02/23/2015

Lec Hrs



Catalog Description

MSP 74 - Multimedia Production I

Transfer Status: CSU

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

This course introduces students to skills and techniques used to produce computer generated multimedia presentations. Areas of study will include the development of multimedia projects and the study of multimedia tools, the selection of hardware, use of text, photography, graphics, animation, digital video and audio.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Create basic multimedia and graphic presentations.
- 2. Use multimedia software applications to create interactive projects.
- 3. Develop audio and visual communications for interactive projects.
- 4. Formulate and execute ideas for basic multimedia projects.

Course Content

Topic Titles / Suggested Time Topic

<u>Lecture</u> <u>Topics</u>

<u>10 100</u>	<u>=00 1110</u>
Defining Multimedia	1.00
How to develop multimedia projects	1.00
Preparing materials for project development	1.00
Developing concepts and brainstorming	1.00
Defining the user demographic	1.00
Planning the production	1.00
Producing the project	2.00
Hardware	1.00
Text	1.00
Graphics	2.00
Photography	2.00
Animation	2.00
3D modeling	2.00
Video and Digital Video	2.00
Sound (music and voice)	1.00
Presentation programs	1.00
Using interactive programs	1.00
Authoring and Scripting	1.00
Multimedia authoring environments	1.00
Creating cross-platform projects	1.00
Displaying color graphics	1.00
Add the background, fields, buttons	1.00
Adding the Content-Text	1.00
Adding Photos and Graphics	2.00
Adding Sound and Video	3.00
Total Hours:	34.00

<u>Lab</u>

<u>Topics</u>	Lab Hrs
Preparing materials for project development	1.50

Developing concepts and brainstorming	2.00
Planning the production	3.00
Producing the project	3.00
Hardware	1.00
Text	1.50
Graphics	3.00
Photography	3.00
Animation	3.00
3D modeling	3.00
Video and Digital Video	3.00
Sound (music and voice)	3.00
Presentation programs	1.50
Using interactive programs	1.50
Authoring and Scripting	3.00
Multimedia authoring environments	3.00
Creating cross-platform projects	3.00
Displaying color graphics	3.00
Add the background, fields, buttons	1.50
Adding the Content-Text	1.50
Adding Photos and Graphics	1.50
Adding Sound and Video	1.50
Total H	ours: 51.00

Examples of Assignments

Reading Assignments

- 1. Research and read about a multimedia company or freelance multimedia designer. Be prepared to discuss and share this project with the class.
- 2. Research and read an interview with a multimedia industry professional. Find three projects created by the designer and share with class.

Writing Assignments

- 1. Develop a multimedia storyboard and write a description of the processes and techniques needed to produce the project.
- 2. Research a multimedia professional and write a one page paper on the background of this individual. Share with the class.

Out-of-Class Assignments

- 1. View the list of multimedia interview videos supplied by the instructor. Research one of the multimedia designers interviewed and showcase the individuals work with the class.
- 2. Research new software and technology used in multimedia products. Find an example where the software or technology has been implemented in a real project and share the project with the class.

Recommended Materials of Instruction

Other Learning Materials

Handouts

Periodicals

Instructional DVDs

Tutorials

Methods of Instruction

- A. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- B. Multimedia Presentations

Methods of Evaluation

- A. Quizzes
- B. Final Examination

Created/Revised by: Donnelly, Daniel

Date:02/04/2013



Catalog Description

PHO 2 - Introduction to Photography

Transfer Status: CSU/UC

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

This course is an introduction to the processes, principles, and tools of photography. Topics include the development of technical and aesthetic skills, elements of design and composition, camera technology, materials and equipment, and contemporary trends in photography.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Safely handle and maintain photographic equipment and materials.
- 2. Apply the elements and principles of design in finished photographs.
- 3. Create a portfolio of work demonstrating formal, conceptual, and technical development.
- 4. Produce photographs skillfully utilizing photographic tools, materials, and processes, including camera controls, image exposure, image processing, printing, and presentation.
- 5. Examine and describe historical and contemporary trends, language, aesthetics and emerging media in photography.
- 6. Analyze and describe the role of photography in contemporary culture and media.
- 7. Evaluate and critique photographic images utilizing relevant terminology and concepts.

Course Content

Topic Titles / Suggested Time Topic

Lecture

<u>Topics</u>	<u>Lec Hrs</u>
Safe handling, maintenance, and appropriate use of photography equipment and materials	4.00
Elements and principles of design as they relate to photography	6.00
Concept development and project based approaches to photography	6.00
Photographic tools, materials and processes, including camera controls, image exposure, image manipulation, processing, and printing	7.00
Historical and contemporary trends, language, aesthetics and emerging media as they relate to film and digital photography	6.00
Group and individual critiques of photographic images utilizing relevant terminology and concepts	5.00
Total Hours:	34.00
<u>Lab</u>	
Tonics	l ab Hrs

<u>Topics</u>	<u>Lab Hrs</u>
Lab policies and procedures	1.00
Wet-lab film development and darkroom printmaking, and/or digital management, editing, software, and printing techniques	17.00
Assignment covering photographic tools, materials and processes, compositional techniques and principles, camera controls, and image exposure	17.00
Group and individual critiques	16.00

Examples of Assignments

Total Hours:

51.00

- 1. Read the chapter on the camera and complete the "Parts of the Camera" worksheet by correctly labeling the 35mm and digital camera diagram. Use your camera as reference.
- 2. Read handout on the "Brief History of Photography" and select one photographer of interest to research. Write a short objective essay describing the photographer's historical and personal context, and how this influenced the photographer's work.

Writing Assignments

- 1. Read about the philosophical questions concerning the nature of photography in your class text. In 2-3 pages discuss the difference between a static black and white image on paper (the photograph) and real life experience.
- 2. Listen to a student's critique of your work and in 100-200 words write a response to the comments they made. Explain what you think about what was said and why.

Out-of-Class Assignments

- 1. Shoot three rolls of film of simple abstractions from everyday objects. Photograph a single plane using maximum depth-of-field. Do not record motion. Be prepared to give an oral critique of five of your best images based on the criteria in the class handout.
- 2. Select a digital or analog work to create a digital negative for cyanotype printing. Write a 2-3 page paper answering these questions: Will you use multi-media i.e. handcoloring or sculptural elements to enhance your cyanotype photograph? What is the expressive content of your work? How do your choices of image and materials convey meaning?

Recommended Materials of Instruction

London, B. and Stone, J. (2018). Short Course in Photography: Digital. *Pearson Publishing, 4th.*Barnbaum, B. (2017). The Art of Photography: An Approach to Personal Expression. *Rocky Nook Publishers, 2nd.*

Methods of Instruction

- A. Discussion
- B. Field Trips
- C. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- D. Instructor Demonstrations
- E. Lecture
- F. Reading Assignments

Methods of Evaluation

- A. Portfolios
- B. Homework
- C. Class participation
- D. Lab Projects
- E. Written Assignments
- F. Examinations

Created/Revised by: Donnelly, Daniel

Date: 12/07/2020



Catalog Description

RTVF 40 - Video Production

Transfer Status: CSU

Unit(s): 3.00

Contact Hours: 34.00 Lecture/51.00 Lab

Out of Class Hours: 68.00 Total Course Hours: 153.00

Course Description:

The course provides an introduction to the theory, terminology, and operation of single camera video production, including composition and editing techniques, camera operation, portable lighting, video recorder operation, audio control and basic editing. This course focuses on the aesthetics and fundamentals of scripting, producing, directing on location, post-production, and exhibition/distribution.

Objectives

Upon successful completion of this course, the student should be able to:

- 1. Demonstrate both the technical and aesthetic aspects of video field production and demonstrate knowledge of basic production techniques.
- 2. Operate video field recording equipment correctly to acquire quality video and audio products.
- 3. Conceive and execute appropriate approaches to editing field footage into cohesive projects.
- 4. Demonstrate the skills needed for successful teamwork in television, film or other media employment.
- 5. Demonstrate through projects that with the power of a communicator, comes moral and ethical responsibility.

Course Content

Topic Titles / Suggested Time Topic

Lecture Tonics

<u>ropics</u>	Lec HIS
An overview of the process of pre-production, production and post-production camera operation including recording formats, lens operation, basic filters and tripod use	6.00
Picture composition	6.00
Basic lighting techniques and equipment	5.00
Basic audio including different microphones and mounting techniques, and appropriate sound theory (i.e. balance, presence and perspective)	6.00
General concepts of acting and directing	5.00
Post-production theory (i.e. continuity and dynamic editing) plus basic operation for nonlinear editing including ingest, editing operation and distribution	6.00
Total Hours:	34.00
lah	

<u>Lab</u>

showing

<u>lopics</u>	<u>Lab Hrs</u>
Produce recordings using various lenses and filters	8.00
Produce projects using multiple picture compositions	7.00
Use basic lighting techniques and equipment	7.00
Record projects using different microphones and mounting techniques (i.e. balance, presence and perspective)	8.00
Create projects that incorporate acting and directing	8.00

Use post-production to create nonlinear editing projects

Assemble as a final individual project a live action (or dramatic creation) suitable for review and evaluation during a public

Total Hours: 51.00

7.00

6.00

Examples of Assignments

Reading Assignments

- 1. Read the chapter on basic videography; complete the reading assessment quiz and be prepared to apply the chapter information during the videography shooting assignment.
- 2. Read the chapter on non-linear video editing and write a 200 word minimum summary of the chapter information for a class discussion of video editing.

Writing Assignments

- 1. View a student video project and write 250 word minimum analysis of its content and presentation in terms of accepted principles of videography and editing.
- 2. Write a 200 word minimum analysis of how the "Rule of Thirds" is used in a video production to improve composition and direct viewer interest. Be prepared to present your findings during a class discussion of effective video composition.

Out-of-Class Assignments

- 1. Use an online job search database to identify opportunities for videographers/editors in California and the United States. Write a 200 word minimum report on your findings.
- 2. Plan and design a storyboard for a video production including details of camera placement, character dialog, camera moves, and composition.

Recommended Materials of Instruction

Zettl, H. (2014). TV Production Handbook. *Cengage Learning Publishing, 12th.* Musberger, R. (2014). Single Camera Video Production. *Routledge, 6th.* Compesi, R. (2019). Video Field Production and Editing. *Routledge, 8th.*

Methods of Instruction

- A. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- B. Lecture
- C. Multimedia Presentations
- D. Reading Assignments
- E. Demonstrations
- F. Discussion

Methods of Evaluation

- A. Exams/Tests
- B. Projects
- C. Homework
- D. Final Examination
- E. Written Assignments
- F. Written Examinations

Created/Revised by: Donnelly, Daniel

Date:11/09/2020

BIGGS UNIFIED SCHOOL DISTRICT

September 10, 2025

Item Number:	15 E
Item Title:	Approval of SY 2025-26 Rural Education Achievement Program (REAP)
Presenter:	Doug Kaelin
Attachments:	Grant Letter/Awards #S358A250246
Item Type:	[] Consent Agenda [X] Action [] Report [] Work Session [] Other

Background/Comments:

The REAP is a grant issued by the provisions of Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act (ESEA) and designed to address the needs of rural, low-income schools. Funds are to be used to carry out activities specified by the statute.

Fiscal Impact:

Awards total \$ 16,919.00

Educational Impact:

To improve the academic achievement of disadvantaged students. These funds will pay for instructional materials and supplies.

Recommendation:

The Administration recommends that the Board approve the FY 25/26 REAP Grant Awards as presented.

S358A250246 Analyn Dyer Biggs Unified 300 B St. Biggs, CA 95917

S358A250246

Doug Kaelin Biggs Unified 300 B St. Biggs, CA 95917



US Department of Education Washington, D.C. 20202

GRANT AWARD NOTIFICATION

1	RECIPIENT NAME	2 AWARD IN	FORMATION		
•	Biggs Unified		WARD NUMBER	S358A250246	
	300 B St.		CTION NUMBER	1	
	Biggs, CA 95917		ACTION TYPE	New	
			AWARD TYPE	Formula	
3	PROJECT STAFF	⊿ PROJECT I	DESCRIPTION		
	RECIPIENT STATE DIRECTOR	84.358			
	Analyn Dyer (530) 868-1281		Rural School Achiev	ement Program	
	adyer@biggs.org				
	EDUCATION PROGRAM CONTACT				
	Jordan Haydel (202) 987-1006				
	jordan.haydel@ed.gov EDUCATION PAYMENT HOTLINE				
	G5 PAYEE HELPDESK 888-336-8930				
	obssed@servicenowservices.com				
5	KEY PERSONNEL	<u>,</u>			
	N/A				
	AWARD PERIODS				
6	Timad Ledoby				
	BUDGET PERIOD 07/01/2025 -				
	FEDERAL FUNDING PERIOD 07/01/2025 -	09/30/2026			
	FUTURE BUDGET PERIODS				
	N/A				
7	AUTHORIZED FUNDING				
	CURRENT AWARD AMOUNT	\$16,919.00			
	PREVIOUS CUMULATIVE AMOUNT CUMULATIVE AMOUNT	\$0.00 \$16,919.00			
	COMOLATIVE AMOUNT	\$10,717.00			
8	ADMINISTRATIVE INFORMATION				
	UEI E8PDYT2Z9J85				
	REGULATIONS CFR PART 76				
	EDGAR AS APPLICABLE	Е			
1 1	2 CFR AS APPLICABLE				
	2 CFR AS APPLICABLE F072025, s				
9	ATTACHMENTS F072025 , s LEGISLATIVE AND FISCAL DATA				
9	ATTACHMENTS F072025 , s LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 107-110 X E		SECONDARY EDU	CATION ACT OI	F 1965,
9	ATTACHMENTS F072025 , s LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 107-110 X E AS AMENDED	2001		CATION ACT OI	F 1965,
9	ATTACHMENTS F072025 , s LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 107-110 X E AS AMENDED PROGRAM TITLE: RURAL EDUCA	2001	SECONDARY EDU MENT PROGRAM	CATION ACT OI	F 1965,
9	ATTACHMENTS F072025 , s LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 107-110 X E	2001 ATION ACHIEVE	MENT PROGRAM		
9	ATTACHMENTS F072025, s LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 107-110 X E	2001 ATION ACHIEVE		A OBJECT	F 1965, AMOUNT
	ATTACHMENTS F072025 , s LEGISLATIVE AND FISCAL DATA AUTHORITY: PL 107-110 X E	2001 ATION ACHIEVE	MENT PROGRAM	A OBJECT CLASS	



US Department of Education Washington, D.C. 20202

GRANT AWARD NOTIFICATION

PR/AWARD NUMBER: S358A250246
RECIPIENT NAME: Biggs Unified

TERMS AND CONDITIONS

- (1) By the drawdown of funds under this GAN, the grantee accepts that this award is subject to the requirements of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; Title 2 CFR Part 200 as revised at 89 FR 30136-30208 (April 22, 2024).
- (2) The Office of Management and Budget requires all Federal agencies to assign a Federal Award Identifying Number (FAIN) to each of their financial assistance awards. The PR/AWARD NUMBER identified in Block 2 is your FAIN. If subawards are permitted under this grant, and you choose to make subawards, you must document the assigned PR/AWARD NUMBER (FAIN) identified in Block 2 of this Grant Award Notification on each subaward made to a subrecipient under this grant.

The term subaward means:

1) An award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by the pass-through entity. It does not include payments to a contractor [See 2 CFR 200.331(a)(5)], beneficiary, or participant. A subaward may be provided through any form of legal agreement consistent with criteria in with 200.331, including an agreement the pass-through entity considers a contract. See 2 CFR 200.1.

In accordance with 2 CFR 200.331 (a), a subaward is made to a subrecipient for the purpose of carrying out a portion of the Federal award and creates a Federal financial assistance relationship with a subrecipient. Characteristics that support the classification of the entity as a subrecipient include, but are not limited to, when the entity:

- 1) Determines who is eligible to receive what Federal assistance;
- 2) Has its performance measured in relation to whether the objectives of a Federal program were met;
- 3) Has responsibility for programmatic decision-making;
- 4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- 5) Implements a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.
- (3) The negotiated indirect cost rate or the indirect cost allocation plan approved for the entity identified in Block 1 of this GAN applies to this grant award.
- (4) (1) Grants under the REAP Small Rural School Achievement Program are made subject to the applicable acts and regulations.

This grant is issued in accordance with the provisions of Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act (ESEA), as amended. This award is also subject to the provisions of the Department of Education General Administrative Regulations (EDGAR), 34 CFR Parts 75, 77, 79, 81, 82, 97, 98 and 99, 2 CFR 3485, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR Part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

(2) Funds received under this program may be used to carry out activities authorized under one or more of the following federal programs:

Part A of Title I (Improving Basic Programs Operated by Local Educational Agencies)

Part A of Title II (Supporting Effective Instruction)

Title III (Language Instruction for English Learners and Immigrant Students)

Part A of Title IV (Student Support and Academic Enrichment Grants)

Part B of Title IV (21st Century Community Learning Centers)

(3) In accordance with 34 CFR 75.261(a), the U.S. Department of Education has extended the performance period of this award so that any funds that are not obligated at the end of the federal funding period specified in Block 6 shall



US Department of Education Washington, D.C. 20202

GRANT AWARD NOTIFICATION

remain available for obligation for an additional period of 12 months, providing a total of 27 months for funds to be obligated.

> Hayley B Sanon **Acting Assistant Secretary**

07/23/2025

AUTHORIZING OFFICIAL

DATE

Authorizing Official's signature digitally affixed by:

JEAN MARCHOWSKY Digitally signed by JEAN MARCHOWSKY Date: 2025.07.23 14:09:02 -04'00'

EXPLANATION OF BLOCKS ON THE GRANT AWARD NOTIFICATION

For Discretionary, Formula and Block Grants (See Block 2 of the Notification)

- 1. RECIPIENT NAME The legal name of the recipient or name of the primary organizational unit that was identified in the application, state plan or other documents required to be submitted for funding by the grant program.
- 2. AWARD INFORMATION Unique items of information that identify this notification.
 - **PR/AWARD NUMBER** A unique, identifying number assigned by the Department to each application. On funded applications, this is commonly known as the "grant number" or "document number." The PR/Award Number is also known as the Federal Award Identifying Number, or FAIN.
 - ACTION NUMBER A numeral that represents the cumulative number of steps taken by the Department to date to establish or modify the award through fiscal or administrative means. Action number "01" will always be "NEW AWARD"
 - ACTION TYPE The nature of this notification (e.g., NEW AWARD, CONTINUATION, REVISION, ADMINISTRATIVE)
 - AWARD TYPE The particular assistance category in which funding for this award is provided, i.e., DISCRETIONARY, FORMULA, or BLOCK. If this award was made under a Research and Development grant program, the terms RESEARCH AND DEVELOPMENT will appear under DISCRETIONARY. FORMULA OR BLOCK.
- **3. PROJECT STAFF** This block contains the names and telephone numbers of the U.S. Department of Education and recipient staff who are responsible for project direction and oversight.
 - *RECIPIENT PROJECT DIRECTOR The recipient staff person responsible for administering the project. This person represents the recipient to the U.S. Department of Education.
 - **EDUCATION PROGRAM CONTACT** The U.S. Department of Education staff person responsible for the programmatic, administrative and businessmanagement concerns of the Department.
 - **EDUCATION PAYMENT CONTACT -** The U.S. Department of Education staff person responsible for payments or questions concerning electronic drawdown and financial expenditure reporting.
- **4. PROJECT TITLE AND CFDA NUMBER** Identifies the Catalog of Federal Domestic Assistance (CFDA) subprogram title and the associated subprogram number.
- 5.* KEY PERSONNEL Name, title and percentage (%) of effort the key personnel identified devotes to the project.
- 6. AWARD PERIODS Project activities and funding are approved with respect to three different time periods, described below:
 - **BUDGET PERIOD** A specific interval of time for which Federal funds are being provided from a particular fiscal year to fund a recipient's approved activities and budget. The start and end dates of the budget period are shown.
 - **PERFORMANCE PERIOD** The complete length of time the recipient is proposed to be funded to complete approved activities. A performance period may contain one or more budget periods.
 - *FUTURE BUDGET PERIODS The estimated remaining budget periods for multi-year projects and estimated funds the Department proposes it will award the recipient provided substantial progress is made by the recipient in completing approved activities, the Department determines that continuing the project would be in the best interest of the Government, Congress appropriates sufficient funds under the program, and the recipient has submitted a performance report that provides the most current performance information and the status of budget expenditures.
- 7. AUTHORIZED FUNDING The dollar figures in this block refer to the Federal funds provided to a recipient during the award periods.
 - *THIS ACTION The amount of funds obligated (added) or de-obligated (subtracted) by this notification.
 - *BUDGET PERIOD The total amount of funds available for use by the grantee during the stated budget period to this date.
 - *PERFORMANCE PERIOD The amount of funds obligated from the start date of the first budget period to this date.
 - **RECIPIENT COST SHARE** The funds, expressed as a percentage, that the recipient is required to contribute to the project, as defined by the program legislation or regulations and/or terms and conditions of the award.
 - RECIPIENT NON-FEDERAL AMOUNT The amount of non-federal funds the recipient must contribute to the project as identified in the recipient's application. When non-federal funds are identified by the recipient where a cost share is not a legislation requirement, the recipient will be required to provide the non-federal funds.
- **8. ADMINISTRATIVE INFORMATION** This information is provided to assist the recipient in completing the approved activities and managing the project in accordance with U.S. Department of Education procedures and regulations.
 - UEI The UEI, issued in SAM.gov, is a unique 12 character organization identifier assigned to each recipient for payment purposes.

- *REGULATIONS Title 2 of the Code of Federal Regulations(CFR), Part 200 as adopted at 2 CFR 3474; the applicable parts of the Education Department General Administrative Regulations (EDGAR), specific program regulations (if any), and other titles of the CFR that govern the award and administration of this grant.
- *ATTACHMENTS Additional sections of the Grant Award Notification that discuss payment and reporting requirements, explain Department procedures, and add special terms and conditions in addition to those established, and shown as clauses, in Block 10 of the award. Any attachments provided with a notification continue in effect through the project period until modified or rescinded by the Authorizing Official.
- **9. LEGISLATIVE AND FISCAL DATA** The name of the authorizing legislation for this grant, the CFDA title of the program through which funding is provided, and U.S. Department of Education fiscal information.

FUND CODE, FUNDING YEAR, AWARD YEAR, ORG. CODE, PROJECT CODE, OBJECT CLASS -

The fiscal information recorded by the U.S. Department of Education's Grants Management System (G5) to track obligations by award. **AMOUNT** - The amount of funds provided from a particular appropriation and project code. Some notifications authorize more than one amount from separate appropriations and/or project codes. The total of all amounts in this block equals the amount shown on the line, "THIS ACTION" (See "AUTHORIZED FUNDING" above (Block 7)).

- 10. TERMS AND CONDITIONS Requirements of the award that are binding on the recipient.
 - *PARTICIPANT NUMBER The number of eligible participants the grantee is required to serve during the budget year.
 - *GRANTEE NAME The entity name and address registered in the System for Award Management (SAM). This name and address is tied to the UEI registered in SAM under the name and address appearing in this field. This name, address and the associated UEI is what is displayed in the SAM Public Search.
 - *PROGRAM INDIRECT COST TYPE The type of indirect cost permitted under the program (i.e. Restricted, Unrestricted, or Training).
 - *PROJECT INDIRECT COST RATE The indirect cost rate applicable to this grant.
 - *AUTHORIZING OFFICIAL The U.S. Department of Education official authorized to award Federal funds to the recipient, establish or change the terms and conditions of the award, and authorize modifications to the award

FOR FORMULA AND BLOCK GRANTS ONLY:

(See also Blocks 1, 2, 4, 6, 8, 9 and 10 above)

- 3. PROJECT STAFF The U.S. Department of Education staff persons to be contacted for programmatic and payment questions.
- 7. AUTHORIZED FUNDING
 - CURRENT AWARD AMOUNT The amount of funds that are obligated (added) or de-obligated (subtracted) by this action.
 - PREVIOUS CUMULATIVE AMOUNT The total amount of funds awarded under the grant before this action.
 - CUMULATIVE AMOUNT The total amount of funds awarded under the grant, this action included.
- **10. AFFILIATE** If an affiliate digital signature appears on this GAN, it is the digital signature belonging to the individual delegated the authority to affix the Authorizing Official's signature to the GAN.

^{*} This item differs or does not appear on formula and block grants.

UNITED STATES DEPARTMENT OF EDUCATION OFFICE OF THE CHIEF FINANCIAL OFFICER & CHIEF INFORMATION OFFICER

Biggs Unified 300 B St.

Biggs, CA 95917

SUBJECT: Payee Verification for Grant Award S358A250246

This is to inform you of the payee for the above listed grant award issued by the United States Department of Education

Grantee UEI: E8PDYT2Z9J85

Grantee Name: BIGGS UNIFIED SCHOOL DISTRICT

Payee UEI: E8PDYT2Z9J85

Payee Name: BIGGS UNIFIED SCHOOL DISTRICT

If any of the above information is not correct, please contact a Payee Customer Support Representative at 1-888-336-8930. Please send all the correspondence relating to the payee or bank information changes to the following address:

U.S. Department of Education 550 12th Street, SW Room 6087 Washington, DC 20202

Attn: Stephanie Barnes Phone: 202-245-8006

GOVERNMENTWIDE ADMINISTRATIVE STATUTORY AND NATIONAL POLICY REQUIREMENTS FOR U.S. DEPARTMENT OF EDUCATION AWARDS

OVERVIEW

This portion of the Grant Award Notification (GAN) Attachment describes Federal government-wide sources of laws and policies that apply to grantees and subgrantees of Federal awards issued by the U.S. Department of Education (Department). The sources of Federal government-wide laws and policy include the U.S. Constitution, statutes, regulations, executive orders, and statements of policy.

This Attachment compiles many of the laws and policies that apply to awards; however, it is not intended to be an exhaustive list or to reproduce the full text. Some laws and policies are only applicable to awards with certain types of activities or to certain types of recipients. Additionally, Department award terms and conditions may incorporate statutes, regulations, or policies specific to an award.

Please note that some sources use different terms for grantee such as recipient. Per <u>34 CFR Part 77—Definitions that Apply to Department Regulations</u>, the Department uses grantee to mean the legal entity to which a grant is awarded and is accountable to the Federal Government for the use of the funds provided. Subgrantee means the government or other legal entity to which a subgrant is awarded and that is accountable to the grantee for the use of the funds provided.

APPLICABILITY OF LAWS AND POLICIES

The legal order of precedence determines the order in which laws and policies may apply to Federal awards. The following list includes examples of the types of laws and policies, and is not an exhaustive list:

- U.S. Constitution
- Program-Specific Authorizations and Appropriations
- Single Audit Amendments Act of 1996
- Federal Funding Accountability and Transparency Act of 2006 (FFATA)
- Digital Accountability and Transparency Act of 2014 (DATA Act)
- Grant Reporting Efficiency and Agreements Transparency Act of 2019 (GREAT Act)
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements: 2 CFR Part 200 as adopted as regulations of the Department in 2 CFR 3474.
- Education Department General Administrative Regulations: 34 CFR Parts 75, 76, 77, 79, etc. (Department-specific)
 - o 34 CFR Part 75–Direct Grant Programs
 - o 34 CFR Part 76–State-Administered Formula Grant Programs
 - o 34 CFR Part 77–Definitions that Apply to Department Regulations

¹ The content in this portion of the GAN Attachment consolidates information previously included in GAN Attachments 8, 9, 11, 12, 14, 16, and Enclosure 4.

- o 34 CFR Part 79—Intergovernmental Review of Department of Education Programs and Activities
- Executive Orders
- Office of Management and Budget Memorandum (OMB Memos)
- Department and Program-specific guidance such as Notices Inviting Applications (NIAs), Frequently Asked Questions (FAQs), and other program announcements

These conditions are applicable to all grantees:

Grantees must not use federal funds under this project in any manner that violates the United States Constitution, Title VI or Title VII of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq. or 42 U.S.C. § 2000e et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), section 504 of the Rehabilitation Act (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12131 et seq.), the Boy Scouts of America Equal Access Act of 2001 (20 U.S.C. § 7905), section 117 of the Higher Education Act of 1965, as amended (20 U.S.C. § 1011f), or other applicable federal law. To the extent that a grantee uses grant funds for such unallowable activities, the Department intends to take appropriate enforcement action including under section 451 of the General Education Provisions Act (GEPA), which may include the recovery of funds under section 452 of GEPA.

Grantees and subgrantees are reminded that they have existing obligations to comply with Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), Public Law 104-193. The Department recently published a non-binding interpretive rule issued on July 11, 2025 (90 FR 30896) that explains the Department's current reading of PRWORA. To the extent that a grantee uses grant funds for unallowable activities or provides benefits to individuals other than U.S. citizens, U.S. non-citizen nationals, and certain categories of qualified aliens, the Department may take appropriate enforcement action including, but not limited to, actions under section 451 of the General Education Provisions Act (GEPA), which may include the recovery of funds under section 452 of GEPA. The interpretive rule explains that the Department intends to exercise its enforcement discretion until at least August 9, 2025, relating to enforcing PRWORA.

FINANCIAL ASSISTANCE GENERAL CERTIFICATIONS AND REPRESENTATIONS

All applicants, grantees, and subgrantees of Federal financial assistance are required to register in the System for Award Management (SAM.gov) and obtain a Unique Entity Identifier (UEI) before receiving an award per <u>2 CFR Part 25</u>, <u>Unique Entity Identifier and System for Award Management</u>.

Entities must be registered in SAM.gov before submitting applications, include their UEI in each application, maintain current and active registration in SAM.gov at all times during which it has an active Federal award, and review and update its information in annually as a recipient or an application under consideration by a Federal agency. The applicant or recipient must review and update its information in SAM.gov annually from the date of initial registration or subsequent updates to ensure it is current and accurate.

Grantee authorized organization representatives agree to the Financial Assistance General Certifications and Representations that are binding on every award as part of registration and

annual certification in SAM.gov. However, grantees may be exempted by Federal statute or the exceptions listed in 2 CFR Part 25.110, Exemptions to this part.

When applicants register or annually recertify in SAM.gov, your authorized organization representative agreed to the Financial Assistance General Certifications and Representations (Certifications). These are binding on every award. Laws and policies identified in these Certifications are identified in this document with the statement, "See Certifications." The Certifications in SAM.gov can be found in Appendix I of the SAM.gov Entity Registration Checklist and are incorporated by reference herein.

LAWS AND POLICIES

This section outlines various laws and policies that may apply to Department awards (including grantees and subgrantees). It is not intended to be an exhaustive list.

Requirement	Description	Source
Cash Management	Grantees are required to manage Federal grant funds in compliance with the requirements in the Payment Integrity Information Act of 2019 (PIIA), Cash Management Improvement Act of 1990 (CMIA), and as further clarified in Department and governmentwide regulations.	Payment Integrity Information Act of 2019 (PIIA) Cash Management Improvement Act of 1990 (CMIA)
Conflict of Interest	Federal agencies must establish conflict of interest policies for Federal awards and grantees and subgrantees must disclose in writing any potential conflict of interest to the Federal agency or pass-through entity in accordance with established Federal agency policies.	2 CFR Part 200.112, Conflict of interest See Certifications
Debt Collection	After providing reasonable notice, Federal agencies or pass-through entities may withhold payments to grantee or subgrantees for financial obligations incurred after a specific date until conditions are corrected or the debt is repaid to the Federal Government.	 OMB Circular A-129, Policies for Federal Credit Programs and Non- Tax Receivables See Certifications
Drug-Free Workplace	Related to maintaining a drug-free workplace and notifying the awarding agency if an employee is convicted of violating a criminal drug law. Failure to follow these requirements may be cause for debarment.	 Drug-Free Workplace Act (41 USC 8101-8106) 2 CFR Part 182, Government-Wide Requirements for Drug-Free Workplace (Financial Assistance) See Certifications

Requirement	Description	Source
Executive Compensation Reporting Environmental	Related to requirements to report certain information on compensation for executives. The National Environmental	 Federal Funding Accountability and Transparency Act of 2006 (FFATA) 2 CFR Part 170, Reporting Subaward and Executive Compensation Information See Certifications
Protections – Assess and Mitigate Environmental Impact	Protection Act (NEPA) includes policies to conduct reviews to assess and mitigate environmental impact. Applies to construction or major renovation activities. Does not apply to subcontractors.	 National Environmental Policy Act of 1969, as amended (42 USC 4321 et seq) See Certifications
Fair Housing Practices	Related to protecting people from discrimination in housing under federally funded programs	 <u>Title VIII of the Civil Rights Act of 1968 (42 USC 3601 et seq)</u> See Certifications
Faith-Based Organizations	Related to protections for faith-based organizations to apply and receive Federal funds without discrimination or interference with their mission. Describes limitations on the use of Federal funds.	 Religious Freedom Restoration Act of 1993 (42 USC 2000bb et seq) Executive Order 13279, Equal Protection of the Laws for Faith-Based and Community Organizations Executive Order 13559, Fundamental Principles and Policymaking Criteria for Partnerships with Faith-Based and Other Neighborhood Organizations Executive Order 13831, Establishment of a White House Faith and Opportunity Initiative 28 CFR Part 38, Partnerships with Faith-Based and Other Neighborhood Organizations
Lobbying Disclosures	Related to requirements to disclose lobbying activities.	 Lobbying Disclosure Act of 1995 (2 USC 1601 et seq, Disclosure of Lobbying Activity) See Certifications
Procurement – American- Manufactured Goods	Related to required preferences for certain products and materials made in the US. Waivers may be possible.	 Buy American Act (41 USC 8301 et seq) Build America, Buy America Act 2 CFR Part 200.322, Domestic preferences for procurements
Procurement – Fly America Act	Related to requirements for travelers to use certified U.S. airlines for award-funded air travel.	 49 USC 40118 41 CFR 301-10.131 - 143

Requirement	Description	Source
Procurement – Prohibition on certain telecommunications and video surveillance services or equipment	Related to restrictions on using Federal funds for telecommunications equipment produced by certain companies.	 41 USC 3901 et seq 2 CFR Part 200.216
Protections Against Discrimination	Related to protecting people from discrimination based on different criteria under Federal grants and programs.	 Age Discrimination Act of 1975 (42 USC 6101 et seq) Section 504 of the Rehabilitation Act (29 USC 794) Title VI of the Civil Rights Act (42 USC 2000d) Church Amendments (42 USC 300a-7) Coates-Snowe Amendment (42 USC 238n) Title IX of the Education Amendments of 1972, as amended (20 USC 1681 et seq) See Certifications
Publications and Acknowledgement of Support	Describes requirement for grantees to publicly disclose when Federal funds from the Department are used in documents such as press releases, requests for proposals, and publications.	• 34 CFR 75.620(b)
Subaward Reporting	Related to requirements to report certain information on subawards.	 Federal Funding Accountability and Transparency Act of 2006 (FFATA) 2 CFR Part 170, Reporting Subaward and Executive Compensation Information See Certifications
Suspension and Debarment	Regulations restrict issuing Federal awards, subawards, and contracts to certain parties that are debarred, suspended, or otherwise excluded from receiving or participating in Federal awards.	 2 CFR Part 180, OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement) 2 CFR Part 200.214, Suspension and debarment Executive Orders 12549 and 12689, Debarment and suspension See Certifications
Trafficking Victims Protection	Related to bans providing funds to organizations involved in human trafficking.	 Trafficking Victims Protection Act (TVPA) of 2000, as amended, (22 USC 7104(g)) 2 CFR Part 175, Award Term for Trafficking in Persons See Certifications

Requirement	Description	Source
Violations of Federal Criminal Law and Civil Actions	Related to requirements to disclose certain violations of Federal criminal law.	 False Claims Act (31 USC 3729-3733, False claims and 31 USC 3730, Civil actions for false claims) Program Fraud and Civil Remedies Act (31 USC 3801 et seq) 2 CFR Part 200.113, Mandatory disclosures See Certifications
Wage Protections – Copeland Anti- Kickback Act	Related to protections that require requiring contractors to follow construction, alteration, and renovation and weekly compliance statements on the wages paid to each employee in support of Federal awards.	 Copeland Anti-Kickback Act (18 USC 874 and 40 USC 3145) 48 CFR 22.403, Copeland Act
Wage Protections – Davis-Bacon Act	Related to protections that require using contractors that pay prevailing wages and benefits under awards that fund construction, alterations, or repairs.	• The Davis-Bacon Act (40 USC 3141 et seq)
Whistleblower Protections	Related to protecting employees from reprisal for disclosing information about violations.	 Protection from Reprisal of Disclosure of Certain Information (41 USC 4712) See Certifications

SPECIFIC GRANT TERMS FOR U.S. DEPARTMENT OF EDUCATION AWARDS

OVERVIEW

The U.S. Department of Education (Department) terms within this portion of the Grant Award Notification (GAN) Attachment describe grant terms specific to awards issued by the Department (ED-Specific Terms). ED-Specific Terms are applicable to all awards issued by the Department.²

AUTHORITIES

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR Part 3474, Department of Education, Adoption of 2 CFR Part 200

34 CFR Part 75, Education, Direct Grant Programs

34 CFR Part 76, Education, State-Administered Formula Grants

ED-SPECIFIC TERMS

- I. Specific Grant Terms and Conditions for Financial and Performance Reports
- II. Participation of Faith-Based Organizations
- III. Written Notice of Beneficiary Protections

I. SPECIFIC GRANT TERMS AND CONDITIONS FOR FINANCIAL AND PERFORMANCE REPORTS

Financial and performance reports required for grants awarded by the U.S. Department of Education (Department), and described in this term and condition, can be accessed on the <u>Grant Application and Other Forms</u> page of the Department website. Governmentwide reports can be accessed on the <u>Post-Award Reporting Forms</u> page of the Grants.gov website.

PERFORMANCE REPORTS

FINAL REPORTS

ALL RECIPIENTS are required to submit a final performance report within 120 days after the expiration or termination of grant support in accordance with submission instructions provided in box 10 of the Grant Award Notification (GAN), or through another notification provided by the Department (2 CFR Part 200.329(c)).

ANNUAL, QUARTERLY, OR SEMIANNUAL REPORTS

Your education program contact will provide you with information about your performance report submissions, including the due date, as a grant term or condition in box 10 on the GAN, or through another notification provided by the Department. The grant term or condition in box 10 on the GAN, or another notification, may reflect any of the following:

² The content in this portion of the GAN Attachment consolidates information previously included in GAN Attachments 2F, 17F, and 18F.

- 1. That an annual performance report is required, and it shall provide the most current performance and financial expenditure information that is sufficient to meet the reporting requirements in the governmentwide requirements located in 2 CFR Part 200. The terms reflected in this document are also consistent with:
 - 2 CFR Part 200.328, Financial reporting;
 - 2 CFR Part 200.329, Monitoring and reporting program performance;
 - 2 CFR Part 200.332, Requirements for pass-through entities;
 - 34 CFR Part 75.720, Education, Direct Grant Programs, Financial and performance reports; and
 - Applicable reporting requirements stipulated in program statutes or regulations.
- 2. That an interim performance report is required because of the nature of the award or because of statutory or regulatory provisions governing the program under which this award is made, and that the report is due more frequently than annually as indicated. For example, more frequent reports may be due quarterly and submitted within 30 days after the end of each quarter, or due semiannually and submitted within 30 days after the end of each 6-month period (2 CFR Part 200.329(c)(1)).
- 3. That other reports are required. For example, program-specific reports may be required in a program's statute, regulation, or specific conditions of the Federal award (2 CFR Part 200.208).

FINANCIAL REPORTS

If a financial report is required, your Department program contact will provide you with information about your financial report submission, including the due date, as a grant term or condition in box 10 on the GAN, or through another notification.

The Department uses the governmentwide Standard Form (SF) 425, also known as the Federal Financial Report (FFR), for final reporting. Governmentwide reports can be accessed on the <u>Post-Award Reporting Forms</u> page on the <u>Grants.gov</u> website.

FINANCIAL REPORT OVERVIEW

A Standard Form (SF) 425 Federal Financial Report (FFR) is required if:

- 1. A grant involves cost sharing, and the ED 524B, which collects cost sharing information, is not submitted or a program-specific report approved by U.S. Office of Management and Budget (OMB) does not collect cost sharing information;
- 2. Program income was earned;
- 3. Indirect cost information is to be reported and the ED 524B was not used or a program-specific report approved by OMB does not collect indirect cost information;
- 4. Program regulations or statute require the submission of the FFR; or
- 5. Specific Award Conditions, or specific grant or subgrant conditions for designation of "high risk," were imposed in accordance with <u>2 CFR Part 200.208</u> and <u>2 CFR Part 3474.10</u> and required the submission of the FFR.

SUBMISSION TIMELINES

If the FFR is required, the notification may indicate one of the following reporting frequencies and timelines:

- 1. Quarterly FFRs are required for reporting periods ending on 12/31, 03/31, 06/30, 09/30 and are due within 30 days after each reporting period.
- 2. Semi-annual FFRs are required for reporting periods ending on 03/31 and 09/30 and are due within 30 days after each reporting period.
- 3. Annual FFRs are required for the reporting period ending 09/30 and is due within 30 days after the reporting period.
- 4. Final In coordination with the submission of a final performance reports, grantees must submit FFRs no later than 120 calendar days after the conclusion of the period of performance. A subgrantee must submit a final financial report to a pass-through entity no later than 90 calendar days after the conclusion of the period of performance (2 CFR Part 200.328).

SUBMISSION GUIDANCE

When completing an FFR for submission in accordance with the above referenced selection, the following must be noted:

- 1. Multiple Grant Reporting Using SF 425A Not Required:
 - While the FFR is a governmentwide form that is designed for single grant and multiple grant award reporting, the Department's policy is that multiple grant award reporting is not permitted for Department grants.
 - Grantees are instructed to not use the FFR attachment (SF 425A), which is available for reporting multiple grants, for reporting on Department grants.

2. Completing an SF 425 for Each Grant

- Department grantees are required to submit an FFR in accordance with any of the above referenced selections.
- Grantees must complete and submit one FFR for each of its grants.
- FFR Form, Field 2: Grantees are instructed to disregard the note about using the SF 425A to report multiple grants.
- FFR Instructions, Report Submissions: With regards to item 1 of the note found in the FFR Instructions, a grantee must complete items 10(a) through 10(o) for each of its grants. The multiple grants and FFR attachment references found in item 2 of the Line Item Instructions for the FFR is not applicable to Department grants.

3. Program Income

- Unless disallowed by statute or regulation, a grantee will complete item 10(m) or 10(n) in accordance with the options or combination of options as provided in 2 CFR Part 200.307.
- A grantee is permitted, in accordance with <u>2 CFR Part 200.307</u>, to add program income to its Federal share to further eligible project or program objectives, use program income to finance the non-Federal share of the project or program; and deduct program income from the Federal share of the total project costs.

4. Indirect Costs

- A grantee will complete item 11(a) by listing the indirect cost rate type identified on its indirect cost rate agreement, as approved by its cognizant agency for indirect costs.
- A Department grantee that does not have an indirect cost rate agreement approved by its cognizant agency for indirect costs, and that is using the Department approved (beyond the 90-day temporary period) temporary indirect cost rate of 10% of budgeted direct salaries and wages, or the de minimis rate of 15% of modified total direct cost (MTDC) must list its indirect cost rate in 11(a) as a Department Temporary Rate or De Minimis Rate.
 - The de minimis rate of 15% of MTDC consists of: All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and contracts up to the first \$50,000 of each subaward.
 - o MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000.
 - Other items, including contract costs in excess of \$50,000, may be excluded when necessary to avoid a serious inequity in the distribution of indirect costs (2 CFR Part 200.1, Modified Total Direct Cost (MTDC)).
- A training program grantee whose recovery of indirect cost limits indirect cost recovery to 8% of MTDC or the grantees negotiated indirect cost rate, whichever is less in accordance with 34 CFR Part 75.562 (c), must list its rate in 11(a) as a Department Training Grant Rate. The 8% limit does not apply to agencies of Indian tribal governments, local governments, and States³ as defined in 2 CFR Part 200.1.
- A restricted program grantee must list its rate as a Restricted Indirect Cost Rate in 11(a).
 - A restricted program (i.e., programs with statutory supplement-not-supplant requirements) grantee must utilize a restricted indirect cost rate negotiated with its cognizant agency for indirect costs, or may elect to utilize a restricted indirect cost rate of 8% MTDC if their negotiated restricted indirect cost rate calculated under 34 CFR Part 75.563 and 2 CFR Part 76.564 – 76.569, is not less than 8% MTDC.
 - A State or local government⁴ that is a restricted program grantee may not elect to utilize the 8% MTDC rate.
 - Additionally, restricted program grantees may not utilize the de minimis rate but may utilize the temporary rate until a restricted indirect cost rate is negotiated.
 - o If a restricted program grantee elects to utilize the temporary rate, it must list its rate as a Department Temporary Rate in 11(a).
- Grantees with indirect cost rates prescribed in program statute or regulation must list their rate as a Rate Required in Program Statute or Regulation in 11(a).
- Grantees are required to follow program-specific statutory or regulatory requirements that mandate either indirect cost rate type or maximum administrative costs recovery.
- For detailed information including restrictions related to temporary, de minimis,

³ Note that a State-funded institution of higher education is not considered a "State government" for these purposes; and a Tribal college or university funded by a federally-recognized Tribe is not considered a Tribe for these purposes.

⁴ Note that a State-funded institution of higher education is not considered a "State government" for these purposes.

training, restricted, and program prescribed indirect cost rates see the <u>Indirect Cost</u> <u>Determination Guidance for State and Local Government Agencies Questions and Answers</u> on the Department website.

5. Supplemental Pages

- If grantees need additional space to report financial information, beyond what is available within the FFR, they should provide supplemental pages.
 - Additional pages must indicate the following information at the top of each page:
 - o PR/Award Number (also known as the Federal Identifying Number or FAIN),
 - o Recipient organization,
 - o Unique Entity Identifier (UEI),
 - o Employer Identification Number (EIN), and
 - o Period covered by the report.

II. PARTICIPATION IN FAITH-BASED ORGANIZATIONS

- 1. A faith-based organization that participates in this program retains its independence from the Government and may continue to carry out its mission consistent with religious freedom and conscience protections in Federal law.
- 2. A faith-based organization may not use direct Federal financial assistance from the Department to support or engage in any explicitly religious activities except when consistent with the Establishment Clause of the First Amendment and any other applicable requirements. Such an organization also may not, in providing services funded by the Department, or in outreach activities related to such services, discriminate against a program beneficiary or prospective program beneficiary on the basis of religion, a religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice.
- 3. If a grantee under a State-Administered Formula Grant program of the Department has the authority under the grant or subgrant to select a private organization to provide services supported by direct Federal financial assistance under the program by subgrant, contract, or other agreement, the grantee must ensure compliance with applicable Federal requirements governing contracts, grants, and other agreements with faith-based organizations, including, as applicable, the Education Department General Administrative Regulations (EDGAR), 34 CFR Parts 76.52 and 76.532 and 2 CFR Part 3474.15 (see EDGAR, 34 CFR Part 76.714).

III. WRITTEN NOTICE OF BENFICIARY PROTECTIONS

In accordance with the Education Department General Administrative Regulations (EDGAR), <u>34</u> <u>CFR Part 76.712</u>, all grantees and subgrantees providing social services under a Department program supported by direct Federal financial assistance (e.g., programs that provide employment, independent living, education, or related services to individuals or groups of individuals) must give written notice to a beneficiary or prospective beneficiary of certain protections.

The written notice that an organization uses to notify beneficiaries or prospective beneficiaries of certain religious non-discrimination protections must include language substantially similar to that in Appendix C to 34 CFR Part 75 (See EDGAR, 34 CFR Part 76.712(d)). Grantees and

subgrantees have discretion regarding how to provide the notice, which may include providing the notice directly to each beneficiary, posting it on the grantee's website, or other means. A grantee or subgrantee that participates in multiple Department programs may provide a single notice covering all applicable programs. Additionally, grantees must ensure that the notice is accessible to individuals with disabilities and limited English proficient individuals as required by law. Unless notified by the applicable program office, a grantee or subgrantee is not required to include in the notice the information in paragraph (5) of Appendix C to 34 CFR Part 75 (i.e., the opportunity of a beneficiary to receive information about other similar providers).

Appendix C to 34 CFR Part 75

Name of Organization:

Name of Program:

Contact Information for Program Staff: [provide name, phone number, and email address, if appropriate]

Because this program is supported in whole or in part by financial assistance from the U.S. Department of Education, we are required to provide you the following information:

- (1) We may not discriminate against you on the basis of religion, a religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice.
- (2) We may not require you to attend or participate in any explicitly religious activities (including activities that involve overt religious content such as worship, religious instruction, or proselytization) that may be offered by our organization, and any participation by you in such activities must be purely voluntary.
- (3) We must separate in time or location any privately funded explicitly religious activities (including activities that involve overt religious content such as worship, religious instruction, or proselytization) from activities supported with direct Federal financial assistance.
- (4) You may report violations of these protection, including any denials of services or benefits by an organization, by filing a written complaint with the U.S. Department of Education at BeneficiaryNoticeComplaints@ed.gov.

[When required by the Department, the notice must also state:] (5) If you would like information about whether there are any other federally funded organizations that provide the services available under this program in your area, please contact the awarding agency.

This written notice must be given to you before you enroll in the program or receive services from the program, unless the nature of the service provided, or exigent circumstances make it impracticable to provide such notice before we provide the actual service. In such an instance, this notice must be given to you at the earliest available opportunity.

ATTACHMENT S

SPECIAL CONDITIONS FOR DISCLOSING FEDERAL FUNDING IN PUBLIC ANNOUNCEMENTS

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state —

- (1) the percentage of the total costs of the program or project which will be financed with Federal money;
- (2) the dollar amount of Federal funds for the project or program; and
- (3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Recipients must comply with these conditions under Public Law 110-497, Providing For The Consideration Of The Senate Amendment To the Bill (HR. 2764) Making Appropriations For The Department Of State, Foreign Operations And Related Programs For The Fiscal Year Ending September 30, 2008, And For Other Purposes: DIVISION G—DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION, AND RELATED AGENCIES APPROPRIATIONS ACT, 2008, Title V—General Provisions, Sec. 506, December 17, 2007.

05/08

BIGGS UNIFIED SCHOOL DISTRICT

September 10, 2025

Item Number: 15 F

Item Title: Title III, Part A- MOU with Sutter County Superintendent of Schools

Presenter: Analyn Dyer

Attachments: Memorandum of Understanding with SCSS 25/26

Item Type: [] Consent Agenda [X] Action [] Report [] Work Session [] Other

Background/Comments:

The California Department of Education's Title III Part A Limited English Proficient Program requires Local Education Agencies to join a County Office of Education if their funding allocation falls below the \$10,000 threshold. BUSD Title III Part A allocation is \$7,161. The renewal contract with Sutter County Superintendent of Schools will act as the fiscal agent for the consortium and be responsible for filing required expenditure reports to CDE.

Fiscal Impact:

None

Education Impact:

SCSS will provide training, professional development, and quarterly meetings to the BUSD ELD Coordinator. SCSS will also assess the needs for additional support, including reference books/materials, to enhance the Language and Academic Achievements of our EL Students.

Recommendation:

Recommends that the Board approve the Contract Renewal with Sutter County Superintendent of Schools.



Elementary and Secondary Education Act, Title III, Part A, Limited English Proficient Student Program Consortium

Memorandum of Understanding, 2025-2026 School Year

This Memorandum of Understanding represents the agreed-upon program, services and products to be provided limited-English-proficient (called English learners [ELs] under California laws) students in the <u>Sutter County Office of Education (SCSOS - including Feather River Academy, AeroSTEM, and Pathways Charter Academy), Biggs Unified School District, Brittan Elementary School District, Browns Elementary School District, East Nicolaus Joint Union High School District, Franklin Elementary School District, Marcum-Illinois Union School District, Meridian Elementary School District, Nuestro Elementary School District, Pleasant Grove Joint Union School District, Sutter Union High School District, Winship-Robbins Elementary School District, and Twin Rivers Charter School. The Sutter County Superintendent of Schools will act as lead local education agency (LEA) and member. The consortium shall be named the <u>Sutter County Consortium</u>.</u>

The SCSOS will be responsible for acting as the fiscal agent for the Consortium and will file the required expenditure reports and maintain fiscal records. The Consortium will plan to expend all Title III funds during the **2025-26** grant year. SCSOS must continue to serve as the fiscal agent for the Consortium for the duration of the 27 months grant period and/or until all the funds are expended, **after which time the California Department of Education (CDE) will invoice the SCSOS for any remaining balance.**

According to the **2025-26** California Longitudinal Pupil Achievement Data System information submitted by the Members to the CDE, the Sutter County Consortium enrolled **296** EL students, which results in a sub-grant amount of approximately **\$37,189** (\$125.64 per student) and products as indicated below:

Program/Service/Product	Approximate Cost
Lead LEA will claim up to 2% Administrative Costs (Grant amount allocation 2%)	\$729
Reimburse salaries of Title III Coordinator and/or Professional Development Coordinators. Support includes professional development and preparation time for the Title III Coordinator in order to provide consortium-wide professional development to member districts. Additional support specific to English learners and long-term English learners can be provided to include training with the ELA/ELD Framework, implementation of instructional materials for EL's, classroom strategies, data management and analysis, creating individual learning plans, and test administration training.	\$20,661
Supplemental Resources and training for Member Districts including consumables and teacher editions for the <i>Academic Vocabulary Toolkit</i> , by author and prior presenter for SCSOS, Dr. Kate Kinsella and Theresa Hancock.	\$15,070
Total Consortium Grant Allocation	\$37,189



- Changes regarding the provision, scope and/or nature of these services must be made by agreement of the Members.
- Funds must be used within the 27 months grant period.
- In addition to the above services and products, the SCSOS will coordinate quarterly meetings for the purpose of assessing the needs of the Consortium.

Lastly, the SCSOS will be responsible for completing and submitting the Annual Survey and any other evaluation necessary to the CDE. Signature of the LEA representative represents the consortium has met and conferred and the member LEAs are in agreement to all stated.

Biggs Unified School District and the Sutter County Superintendent of Schools, Curriculum, Instruction, and Accountability Department, enter into this agreement on:

Analyn Dyer (Aug 20, 2025 11:07:29 PDT)	08/20/2025	
Analyn Dyer	Date	
Chief Business Officer		
Kristi John (Aug 14, 2025 11:26:49 PDT)	08/14/2025	
Kristi Johnson	Date	
Assistant Superintendent, Educational Services Sutter County Superintendent of Schools		
Tom Reusser.	Date	
Superintendent		
Sutter County Superintendent of Schools		

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Biggs Unified School District

Field Trip Request Approval Form

Proposed Activity: Shadu Creek
Date of Request: 8/15/25 School: BES RES
Date of Field Trip: 126/26 – 130/26 A complete Itinerary of the trip including breakdown of activities by hours, housing arrangements, including phone numbers and addresses, and an explanation of the educational purposes of this trip must be included with this request. The field trip request must be received by September 30th and 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
nust be submitted one week prior to a regular board meeting. Name of staff member/Position making the request: Byers / + cacher
Class/Grade or Organization making the request: 6th
Destinatio, , , , , , , , , , , , , , , , , ,
Number of students involved in this activity: 36
Cost Per Student: \$\frac{1575}{275}
Funding Source: FUNDIAISING DAWS Cost to District: Adult Chaperones (including teachers): BULKS Losales
Please attach a list of all adult chaperones, include name and cell phone number (reminder: ALL chaperones must have fingerprint clearance before chaperoning on the trip) Purpose and relationship of trip to class activities:
details.
Educational Standards to be realized through trip: See A Hawae Paper For Autails
Signature of Staff Member making the request:

	BUS CAR WALKING
Cafeteria Information:	
Will students miss scheduled lunch at school site:	YES NO
Are sack lunches needed: YES NO NO No If yes: Number of sack lunches needed:	
Travel Information: All means of transportation (check all that apply)	
Personal Car(s) Rental Vehicle(s) Charter Bus	Air ✓ Bus(es) ** #
(School approval of this form signifies that proper of school.) ** If the trip is approved, you will need to s	
Itinera	ry
Departure: Biggs Blementary R Date: 120 Time: 8 am D	eturn: Biggs Bunentary Pate: 130 Time: 12 pm
A current roster of students must be submitted to the leaving the school.	e site office on the day of the field trip prior to
APPROVED DENIED	Joseph Me 8/21/25 Principal's Signature Date
Overnight	Tring
Overnight	mps
APPROVED DENIED	Superintendent's Signature Date
Once the trip is approved, a copy of the comple cafeteria director and bus dispatcher, at least 2 Superintendent Approval.	
Board Approved Date:	5

BIGGS UNIFIED SCHOOL DISTRICT

September 10, 2025

Item Number: 15 H

Item Title: Approval of Resolution #002: Transfer of Funds from Fund 01 (General Fund) to

Fund 17 (Special Reserve Other Than Capital Outlay)

Presenter: Analyn Dyer

Attachments: Resolution 2025/26 #002

Item Type: [] Consent Agenda [X] Action [] Report [] Work Session [] Other

Background/Comments:

The CA Education Code Section 42600 requires the Governing Board to adopt a formal resolution to transfer funding between different accounting funds. As our district adheres to the CA Education Code, we ensure our legal compliance and financial transparency.

The Governing Board has full discretion to move funds between Fund 01 and Fund 17 whenever deemed necessary.

Fiscal Impact:

Fund 01 decreases by \$200,000 while Fund 17 increases by the same amount.

Recommendation:

The Administration recommends that the Board approve Resolution #002 as presented.

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 2025/26 #002

WHEREAS, it is required that the Governing Board approve 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 Association recommend that the school districts maintain, 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 \$200 000 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 2024/25 and the Proposed Budget for SY 2025/26.

DULY PASSED and ADOPTED this 10th day of September 2025 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.
Melissa Jesmer, Governing Board President
Attest:
Jonna Phillips, Clerk

BIGGS UNIFIED SCHOOL DISTRICT

September 10, 2025

Item Number: 15 I

Item Title: FY 2024-25 Annual Disclosure of Capital Facilities/Accounting of Developer Fees

Presenter: Analyn Dyer

Attachments: Form 25-Capital Facility Fund

Item Type: [] Consent Agenda [X] Action [] Report [] Work Session [] Public Hearing

Background/Comments:

In accordance with Government Code Section 66006, attached is an accounting of fees collected by developers and homeowners who are either constructing new buildings or expanding existing buildings. For Fiscal Year 2025, the charge per square footage was \$5.17 for residential development and \$0.84 for commercial and industrial development. A summary of revenues and expenditures is included on Unaudited Actuals 2024-25 Fund 25.

Fiscal Impact:

During Fiscal Year 2024-25, the District collected \$27,243 in developers' fees and earned \$5331 in Interest and \$6,676 Fair Market Value Adjustments.. A total expense of \$11,516 was incurred on school facilities program services. The District Fund 25 has an ending fund balance of \$130,408.

Fullu 25		
Fiscal Year 2025		
Revenues		
Deposit of Fees 8/6/2024	\$	9,955
Deposit of Fees 09/10/2024	\$	8,453
Deposit of Fees 10/29/2024	\$	4,239
Deposit of Fees 03/11/2025	\$	4,596
Interest Income	\$	5,331
FMV Butte County Treasury	\$	6,676
Total Revenues		39,250
Less Expenses:		
Jack Schreder & Associates	\$	11,516
Total Expenses	\$	11,516
Net Increase (Decrease)	\$	27,734
Beg. Balance 7/1/2024	\$	102,674
Ending Fund Balance 6/30/2025	\$	130,408

Fund 25

Recommendations for the Current Fiscal Year: District-wide on-going facility repairs.

Resolution No. 2025/2026 # 003

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 2024-25 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024-25 and 2025-26 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provide 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 10th day of September 2025, by the following vote:

AYES: _ NOES: _ ABSENT: _		
Melissa Jesmer, Governing Boa	ard President	
ATTEST:		
Superintendent and Secretary to	o the Board	Jonna Phillips, Clerk

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

		2024-25 Calculations				2025-26 Calculations		
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
A. PRIC	DR YEAR DATA		2023-24 Actual			2024-25 Actual		
Actu	al Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE							
			1	ı				
1.	FINAL PRIOR YEAR APPROPRIATIONS LIMIT							
	(Preload/Line D11, PY column)	3,916,149.72		3,916,149.72			4,033,972.65	
2.	PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	515.70		515.70			512.68	
ADJ	USTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2023	3-24	Ad	ustments to 202	4-25	
3.	District Lapses, Reorganizations and Other Transfers							
4.	Temporary Voter Approved Increases							
5.	Less: Lapses of Voter Approved Increases							
6.	TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT							
	(Lines A3 plus A4 minus A5)			0.00			0.00	
7.	. ADJUSTMENTS TO PRIOR YEAR ADA							
	(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)							
B. CUR	RENT YEAR GANN ADA		2024-25 P2 Repor	t	2	025-26 P2 Estima	te	
	udited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter ols reporting with the district							
1.	. Total K-12 ADA (Form A, Line A6)	512.68		512.68	468.45		468.45	
2	Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	53.20		53.20	
3	TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		•	512.68			521.65	
C. CUR	CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2024-25 Actual			2025-26 Budget		
AID	RECEIVED							
TAXE	ES AND SUBVENTIONS (Funds 01, 09, and 62)							
1.	Homeowners' Exemption (Object 8021)	29,548.14		29,548.14	29,548.00		29,548.00	
2	. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00	
3.	Other Subventions/In-Lieu Taxes (Object 8029)	2,405.31		2,405.31	2,406.00		2,406.00	
4.	Secured Roll Taxes (Object 8041)	3,824,311.23		3,824,311.23	3,705,911.00		3,705,911.00	
5.	Unsecured Roll Taxes (Object 8042)	299,990.48		299,990.48	287,162.00		287,162.00	
6.	Prior Years' Taxes (Object 8043)	5,572.26		5,572.26	7,473.00		7,473.00	
7	Supplemental Taxes (Object 8044)	29,749.26		29,749.26	26,318.00		26,318.00	

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

		2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(783,277.62)		(783,277.62)	(781,992.00)		(781,992.00)	
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. Redev elopment 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)	3,408,299.06	0.00	3,408,299.06	3,276,826.00	0.00	3,276,826.00	
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)	3,408,299.06	0.00	3,408,299.06	3,276,826.00	0.00	3,276,826.00	
EXCLUDED APPROPRIATIONS							
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			24,915.41			3,750.6	
19b. Qualified Capital Outlay Projects							
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.0	
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	24,915.41	0.00	0.00	3,750.6	
STATE AID RECEIVED (Funds 01, 09, and 62)							
24. LCFF - CY (objects 8011 and 8012)	3,995,343.00		3,995,343.00	4,997,694.00		4,997,694.0	
25. LCFF State Aid - Prior Years (Object 8019)	2,502.00		2,502.00	0.00		0.0	
26. TOTAL STATE AID RECEIVED							
(Lines C24 plus C25)	3,997,845.00	0.00	3,997,845.00	4,997,694.00	0.00	4,997,694.0	
DATA FOR INTEREST CALCULATION							
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	10,415,037.98		10,415,037.98	10,493,151.00		10,493,151.00	

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

			2024-25 Calculations			2025-26 Calculations	
	E	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)		677,685.51		677,685.51	200,000.00		200,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2024-25 Actual			2025-26 Budget	
PRELIMINARY APPROPRIATIONS LIMIT							
1. Revised Prior Year Program Limit (Lines A1 plus A6)				3,916,149.72			4,033,972.65
2. Inflation Adjustment				1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided							
by [A2 plus A7]) (Round to four decimal places)				0.9941			1.0175
4. PRELIMINARY APPROPRIATIONS LIMIT							
(Lines D1 times D2 times D3)				4,033,972.65			4,368,901.30
APPROPRIATIONS SUBJECT TO THE LIMIT							
5. Local Revenues Excluding Interest (Line C18)				3,408,299.06			3,276,826.00
6. Preliminary State Aid Calculation							
Minimum State Aid in Local Limit (Greater of than Line C26 or less than zero)	\$120 times Line B3 or \$2,400; but not greater			61,521.60			62,598.00
b. Maximum State Aid in Local Limit (Lesser of not less than zero)	Line C26 or Lines D4 minus D5 plus C23; but			650,589.00			1,095,825.9
c. Preliminary State Aid in Local Limit (Greater	of Lines D6a or D6b)			650,589.00			1,095,825.9
7. Local Revenues in Proceeds of Taxes							
Interest Counting in Local Limit (Line C28 di a. plus D6c])	rided by [Lines C27 minus C28] times [Lines D5			282,484.34			84,962.3
b. Total Local Proceeds of Taxes (Lines D5 plu	s D7a)			3,690,783.40			3,361,788.3
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D less than zero)	7b plus C23; but not greater than Line C26 or			368,104.66			1,010,863.5
9. Total Appropriations Subject to the Limit							
a. Local Revenues (Line D7b)				3,690,783.40			
b. State Subventions (Line D8)				368,104.66			
c. Less: Excluded Appropriations (Line C23)				24,915.41			
d. TOTAL APPROPRIATIONS SUBJECT TO TI	IE LIMIT						
(Lines D9a plus D9b minus D9c)				4,033,972.65			
10. Adjustments to the Limit Per							
Government Code Section 7902.1							
(Line D9d minus D4)				0.00			
SUMMARY			2024-25 Actual			2025-26 Budget	

Biggs Unified Butte County

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

04 61408 0000000 Form GANN F8A2E5WABW(2024-25)

				2024-25 Calculations		2025-26 Calculations			
				Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)						4,033,972.65			4,368,901.30
12. Appropriations Subject to the	Limit								
(Line D9d)						4,033,972.65			
** Please provide below an explanation for each	n entry in the adjustments colu	ımn."				· · · · · · · · · · · · · · · · · · ·			
Analy n Dy er				ady er@biggs.o	rg		530-868-1281 x	8102	
Gann Contact Person				Contact Email	Address		Contact Phone	Number	



AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT ("Agreement") is effective July 1, 2025 ("Effective Date"), between the BIGGS UNIFIED SCHOOL DISTRICT ("Client") and the law firm of LOZANO SMITH, LLP ("Attorney") (each a "Party" and collectively the "Parties"). Attorney shall provide legal services as requested by Client on the following terms and conditions:

- 1. ENGAGEMENT. Client hires Attorney on an as-requested basis as its legal counsel with respect to matters the Client refers to Attorney. When Client refers a matter to Attorney, Attorney shall confirm availability and ability to perform legal services regarding the matter. After Attorney has completed services for the specific matter referred by Client, then no continuing attorney-client relationship exists unless Client requests further services and Attorney accepts a new engagement. If Attorney undertakes to provide legal services to represent Client in such matters, Attorney shall keep Client informed of significant developments and respond to Client's inquiries regarding those matters. Client understands that Attorney cannot guarantee any particular results, including the costs and expenses of representation. Client agrees to be forthcoming with Attorney, to cooperate with Attorney in protecting Client's interests, to keep Attorney fully informed of developments material to Attorney's representation of client, and to abide by this Agreement. Client is hereby advised of the right to seek independent legal advice regarding this Agreement.
- 2. RATES TO BE CHARGED. Client agrees to pay Attorney for services rendered based on the attached rate schedule. Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects (including as set forth in future addenda to this Agreement).
- 3. REIMBURSEMENT. Client agrees to reimburse Attorney for actual and necessary expenses and costs incurred in the course of providing legal services to Client, including but not limited to expert, consultant, mediation, arbitration fees and e-discovery service fees. Attorney shall not be required to advance costs on behalf of Client over the amount of \$1,000 unless otherwise agreed to in writing by Attorney. Typical expenses advanced for Client, without prior authorization, include messenger fees, witness fees, expedited delivery charges, travel expenses, court reporter fees and transcript fees. Client authorizes Attorney to retain experts or consultants to perform services necessary to represent Client for a specific matter.
- 4. MONTHLY INVOICES. Attorney shall send Client a statement for fees and costs incurred every calendar month (the "Statement"). Statements shall set forth the amount, rate and description of services provided. Client shall pay Attorney's Statements within thirty (30) calendar days after receipt. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) calendar days past due, not to exceed 10% per annum.
- 5. COMMUNICATIONS BETWEEN ATTORNEY AND CLIENT. The Parties recognize that all legal advice provided by Attorney is protected by the Attorney-Client and Work Product

Privileges. In addition to regular telephone, mail and other common business communication methods, Client hereby authorizes Attorney to use facsimile transmissions, cellular telephone calls and text, unencrypted email, and other electronic transmissions in communicating with Client. Unless otherwise instructed by Client, any such communications may include confidential information.

- 6. POTENTIAL AND ACTUAL CONFLICTS OF INTEREST. If Attorney becomes aware of any potential or actual conflict of interest between Client and one or more other clients represented by Attorney, Attorney will comply with applicable laws and rules of professional conduct.
- 7. INDEPENDENT CONTRACTOR. Attorney is an independent contractor and not an employee of Client.

8. TERMINATION.

- a. <u>Termination by Client</u>. Client may discharge Attorney at any time, with or without cause, by written notice to Attorney.
- b. Termination by Mutual Consent or by Attorney. Attorney may terminate its services at any time with Client's consent or for good cause. Good cause exists if (a) Client fails to pay Attorney's Statement within sixty (60) calendar days of its date; (b) Client fails to comply with other terms and conditions of this Agreement, including Client's duty to cooperate with Attorney in protecting Client's interests; (c) Client has failed to disclose material facts to Attorney; or (d) any other circumstance exists that requires termination of this engagement under the ethical rules applicable to Attorney. Additionally, to the extent allowed by law, Attorney may decline to provide services on new matters or may terminate the Agreement without cause upon written notice to Client if Attorney is not then providing any legal services to Client. Even if this Agreement is not terminated, under paragraph 1, an attorney-client relationship exists only when Attorney is providing legal services to Client.
- c. Following Termination. Upon termination by either Party: (i) Client shall promptly pay all unpaid fees and costs for services provided or costs incurred pursuant to this Agreement up to the date of termination; (ii) unless otherwise required by law or agreed to by the Parties, Attorney will provide no legal services following notice of termination; (iii) Client will cooperate with Attorney in facilitating the orderly transfer of any outstanding matters to new counsel, including promptly signing a substitution of counsel form at Attorney's request; and (iv) Client shall, upon request, be provided the Client's file documents maintained for the Client by Attorney and shall sign acknowledgment of receipt upon delivery of that file. For all Statements received by Client from Attorney prior to the date of termination, Client's failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services as shown in the Statement within thirty (30) calendar days of the date of termination shall be deemed Client's acceptance of and agreement with the Statement. For any billing appearing for the first time on a Statement received by Client

from Attorney after the date of termination, failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services within thirty (30) calendar days from receipt of the Statement shall be deemed to signify Client's acceptance of and agreement with the Statement.

- 9. MAINTENANCE OF INSURANCE. Attorney agrees that, during the term of this Agreement, Attorney shall maintain commercial liability and professional errors and omissions insurance.
- 10. CONSULTANT SERVICES. Attorney works with professional consultants that provide services, including but not limited to, investigations, public relations, educational consulting, leadership mentoring and development, financial, budgeting, management auditing, board/superintendent/chancellor relations, administrator evaluation and best practices, and intergovernmental relations. Attorney does not share its legal fees with such consultants. Attorney may offer these services to Client upon request.

11. DISPUTE RESOLUTION.

- a. Mediation. Except as otherwise set forth in this section, Client and Attorney agree to make a good faith effort to settle any dispute or claim that arises under this Agreement through discussions and negotiations and in compliance with applicable law. In the event of a claim or dispute, either Party may request, in writing to the other Party, to refer the dispute to mediation. This request shall be made within thirty (30) calendar days of the action giving rise to the dispute. Upon receipt of a request for mediation, both Parties shall make a good faith effort to select a mediator and complete the mediation process within sixty (60) calendar days. The mediator's fee shall be shared equally between Client and Attorney. Each Party shall bear its own attorney fees and costs. Whenever possible, any mediator selected shall have expertise in the area of the dispute and any selected mediator must be knowledgeable regarding the mediation process. No person shall serve as mediator in any dispute in which that person has any financial or personal interest in the outcome of the mediation. The mediator's recommendation for settlement, if any, is non-binding on the Parties. Mediation pursuant to this provision shall be private and confidential. Only the Parties and their representatives may attend any mediation session. Other persons may attend only with the written permission of both Parties. All persons who attend any mediation session shall be bound by the confidentiality requirements of California Evidence Code section 1115, et seq., and shall sign an agreement to that effect. Completion of mediation shall be a condition precedent to arbitration, unless the other Party refuses to cooperate in the setting of mediation.
- b. <u>Dispute Regarding Fees</u>. Any dispute as to attorney fees and/or costs charged under this Agreement shall to the extent required by law be resolved under the California Mandatory Fee Arbitration Act (Bus. & Prof. Code §§ 6200, et seq.).
- c. <u>Binding Arbitration</u>. Except as otherwise set forth in section (b) above, Client and Attorney agree to submit all disputes to final and binding arbitration, either

following mediation which fails to resolve all disputes or in lieu of mediation as may be agreed by the Parties in writing. Either Party may make a written request to the other for arbitration. If made in lieu of mediation, the request must be made within sixty (60) calendar days of the action giving rise to the dispute. If the request for arbitration is made following an unsuccessful attempt to mediate the Parties' disputes, the request must be made within ten (10) calendar days of termination of the mediation. The Parties shall make a good faith attempt to select an arbitrator and complete the arbitration within ninety (90) calendar days. If there is no agreement on an arbitrator, the Parties shall use the Judicial Arbitration and Mediation Service (JAMS). The arbitrator's qualifications must meet the criteria set forth above for a mediator, except, in addition, the arbitrator shall be an attorney or a retired judge, unless otherwise agreed by the Parties. The arbitrator's fee shall be shared equally by both Parties. Each Party shall bear its own attorney fees and other costs. The arbitrator shall render a written decision and provide it to both Parties. The arbitrator may award any remedy or relief otherwise available in court and the decision shall set forth the reasons for the award. The arbitrator shall not have any authority to amend or modify this agreement. Any arbitration conducted pursuant to this paragraph shall be governed by California Code of Civil Procedure sections 1281, et seq. By signing this Agreement, Client acknowledges that this agreement to arbitrate results in a waiver of Client's right to a court or jury trial for any fee dispute or malpractice claim. This also means that Client is giving up Client's right to discovery and appeal. If Client later refuses to submit to arbitration after agreeing to do so, Client may be ordered to arbitrate pursuant to the provisions of California law. Client acknowledges that before signing this Agreement and agreeing to binding arbitration, Client is entitled, and has been given a reasonable opportunity, to seek the advice of independent counsel.

- d. <u>Effect of Termination</u>. The terms and conditions of this section shall survive the termination of the Agreement.
- 12. ENTIRE AGREEMENT. This Agreement with its Professional Rate Schedule attached supersedes any and all other prior or contemporaneous oral or written agreements between the Parties. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. Furthermore, any modification of this Agreement shall only be effective if in writing signed by the Parties.
- 13. SEVERABILITY. Should any provision of this Agreement be held by a court of competent jurisdiction to be invalid, void or unenforceable, but the remainder of the Agreement can be enforced without failure of material consideration to any Party, then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then, to the extent allowed by law, the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement upon providing written notice of such termination to the other Party.

- 14. NON-WAIVER. None of the provisions of this Agreement shall be considered waived by either Party unless such waiver is specified in writing.
- 15. NO THIRD PARTY RIGHTS. This Agreement shall not create any rights in, or inure to the benefit of, any third party.
- 16. ASSIGNMENT. The terms and conditions of this Agreement may not be assigned to any third party. Neither Party may assign any right of recovery under or related to the Agreement to any third party.
- 17. EXECUTION IN COUNTERPARTS; SIGNATURES. This Agreement may be executed in counterparts with signatures appearing on separate signature pages. A copy, or an original, with all signatures appended together shall be deemed a fully executed Agreement. Signatures transmitted by facsimile or electronic image shall be deemed original signatures and binding on the Parties.

WHEREFORE, the Parties hereto, by their signatures below, enter into this Agreement pursuant to the above terms and conditions as of the Effective Date.

CLIENT SIGNATURE	ATTORNEY SIGNATURE
Biggs Unified School District	Lozano Smith, LLP
BY (Authorized Signature)	BY (Authorized Signature)
Doag Koe	Karen M Logendes
PRINTED NAME AND TITLE OF PERSON SIGNING Doug Kaeling	PRINTED NAME AND TITLE OF PERSON SIGNING
	Karen M. Rezendes, Managing Partner
DATE EXECUTED	DATE EXECUTED
8-26.25	04/11/2025



PROFESSIONAL RATE SCHEDULE

FOR BIGGS UNIFIED SCHOOL DISTRICT

HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate*:

Partner**/ Senior Counsel/ Of Counsel	\$ 350 - \$ 410 per hour
Associate	\$ 275 - \$ 340 per hour
Paralegal/ Law Clerk	\$ 225 - \$ 300 per hour
Consultant	\$ 125 - \$ 395 per hour

^{*} Rates for individual attorneys within each category above vary based upon years of experience. Specific rates for each attorney are available upon request. ** Rates for work performed by Senior Partners with 20 years of experience or more may range from \$395 - \$450 per hour.

SALE OR LEASE OF REAL PROPERTY WORK

Partner/ Senior Counsel/ Of Counsel	\$ 450 per hour
Associate Paralegal/ Law Clerk	\$ 375 per hour
Taratogae Law Oterk	\$ 225 per hour

BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Written responses to audit letter inquiries will be charged to Client on an hourly basis, with the minimum charge for such responses equaling .5 hours. Travel time shall be prorated if the assigned attorney travels for two or more clients on the same trip.

COSTS AND EXPENSES

Facsimile	No Charge
Copying and Printing	\$0.25 per page
Postage	Actual Usage
Mileage	IRS Standard

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

LEADERSHIP COACHING AND CONSULTING

As part of Lozano Smith's Concierge Consulting Services (CCS), clients have the option of receiving up to five (5) hours of complimentary services which can be utilized each fiscal year. These services may include coaching, mentoring, or strategic planning guidance from a CCS Consultant.

BIGGS UNIFIED SCHOOL DISTRICT

September 10, 2025

Item Number: 15 L

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

District

Presenter: John Strattard

Attachments: Renewal Cooperative 2025/26

Item Type: [] Consent Agenda [X] 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)

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

Fiscal Impact:

For SY 2025-26, a membership fee of \$175 will be deducted from the one-time food service funding, and any future membership fees will be deducted from the Fund 13-Child Nutrition Fund.

Recommendation:

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

CHOOL DISTRICT

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

2025-2026

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

- 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 2025-26 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, 2025 – July 31, 2026.

Make check payable to "Enterprise Elementary SD Food Services" and mail to 1155 Mistletoe Lane, Redding, CA 96002, attention Cindy Ksiazek by 9/30/25.

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

School District Name: Biggs unified school District
Number of Schools:
Member Contact Name: John Strafford
Mailing Address: 300 B Street Biggs CA. 95917
Telephone Number: 530 - \$66 - 12-81
Fax Number: _ 530 - 868 - 1615
Email Address:Jstraftard @ biggs.org
Billing Address: 300 B Street Biggs, CA. 95917
Delivery Locations: Biggs Elemently and Biggs High School

Biggs Unified School District

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

Doug Kaelin Superintendent

CONSULTANT AGREEMENT

This agreement is entered into as of this <u>10th</u> day of **September**, **2025**, by and between the Biggs Unified School District, hereinafter referred to as "District", and <u>Jennifer Stampanoni</u>, hereinafter referred to as "Consultant".

I.	Purpo		
	A.	Whereas, California Government Coc for a school district to contract with a special services and advice if such per experienced, and competent to perfor	ny person for the furnishing of rsons are specially trained,
	B.	Whereas, the Consultant is specially t	
		Dance and Performing Arts Gr	
	C.	Whereas the District recognizes the n	
II.	Now,	therefore, the Parties agree as follows	s:
	A.	Name, address, and phone # of consu	ıltant:
		Jennifer Stampanoni	
		Strive Dance and Performing Arts	
		1920 Bird Street, Oroville CA 95965	
			<u>530-519-6918</u>
		Social Security # OR	Phone Number
		Company ID #	
	В.	Types of Services to be provided:	
		Assembly (topic)	
		Staff Development (topic)	
		X Other Dance- TK-2 nd for 30	mins and 3rd-5 th 60 mins. Or a

C. Term: The Consultant shall provide services at <u>Biggs Elementary School</u> from <u>September 16, 2025</u>__through <u>May 15, 2026</u>____.

total of 168 weeks for 28 weeks.

- D. Payment. The District shall reimburse the Consultant at a rate that includes travel expenses. The cost to the District and reimbursement to the Consultant pursuant to this agreement shall not exceed \$11,760. Payment shall be made upon receipt of an invoice from the Consultant, detailing the services rendered and/or costs incurred, including materials, lodging, or mileage, if applicable.
- **E.** Special provisions or assistance needed for the Consultant to perform services. A Credential Teacher must be present.

III. Conditions:

- A. Assignment and Transfer: Consultant shall not assign or transfer this agreement or any interest therein to any other party without first having obtained the written consent of the District. The Consultant shall personally perform all services required hereunder, unless written permission otherwise is obtained from the District.
- B. Sensitive Issues: Consultant will, in the performance of this contract, refrain from actions or remarks pertaining to race, religion, gender, or use of profanity, which would reflect negatively upon individuals or groups or be offensive to others.
- C. Independent Contractor: At all times, according to the terms of this agreement, the Consultant shall be an independent contractor and shall not be an employee of the District. The District shall have the right to control the Consultant insofar as the results of the Consultant's services rendered pursuant to this agreement. The consultant is specifically responsible for obtaining workers' compensation insurance, at his/her option, and the District is not responsible for providing such coverage.
- D. Hold Harmless: Consultant shall save and hold harmless, defend, and indemnify the District from any liability and expense on account of any suits, verdicts, judgments, costs, or claims of any nature arising out of or in any way connected with Consultant's activities upon District property.
- E. Applicable Law: This agreement is subject to all applicable laws of the State of California, all of which are part of the terms and conditions of this agreement as set forth herein.
- F. Entire Agreement: This agreement is the complete and entire agreement between the parties, and no other oral contracts exist between the parties. No alterations or amendments in this agreement shall be made except in writing and signed by the District and the Consultant.
- G. Discontinue Contract: Either party may discontinue this contract with thirty (30) days' notice, provided that funding is eliminated or reduced by federal, state, or grant cuts.

Doug Kaelin. Superintendent	Date
Biggs Unified School District	
Consultant	$\frac{9/4/25}{\text{Date}}$
For District/S	chool Use Only

For District/School Use Only				
District/School: Biggs Elementary School				
Principal's Signature:				
Funding: Prop 2- Resource 6770				
Chief Business Officer:				
Purchase Order:				
Date Board Approved:				

Biggs Unified School District

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

Doug Kaelin Superintendent

CONSULTANT AGREEMENT

This agreement is entered into as of this <u>10th</u> day of <u>September</u>, <u>2025</u>, by and between the Biggs Unified School District, hereinafter referred to as "District", and <u>Jennifer Stampanoni</u>, hereinafter referred to as "Consultant".

I. Purpose	e
------------	---

A.	ımpu	10C
	A.	Whereas, California Government Code Section 53060 provides authority
		for a school district to contract with any person for the furnishing of
		special services and advice if such persons are specially trained,
		experienced, and competent to perform the special services required;
	В.	Whereas, the Consultant is specially trained and experienced in the area of
		Dance and Performing Arts Grades 1-6
	C.	Whereas the District recognizes the need.
II.	Now,	therefore, the Parties agree as follows:
	A.	Name, address, and phone # of consultant:
		Jennifer Stampanoni
		Strive Dance and Performing Arts
		1920 Bird S _t Oroville CA 95965
		<u>OF-</u> 530-519-6918
		Social Security # OR Phone Number
		Company ID #
	В.	Types of Services to be provided:
		Assembly (topic)
		Staff Development (topic)
		X Other Dance- Three times Monthly
	C.	Term: The Consultant shall provide services at Richvale Charter
		Academy from September 16,2025 through April 28, 2026 .
	D.	Payment. The District shall reimburse the Consultant at a rate that
		includes travel expenses. The cost to the District and reimbursement to the
		Consultant pursuant to this agreement shall not exceed \$1,610. Payment
		shall be made upon receipt of an invoice from the Consultant, detailing
		the services rendered and/or costs incurred, including materials, lodging,
		or mileage, if applicable.
	E.	Special provisions or assistance needed for the Consultant to perform
		services. A Credential Teacher must be present.

III. Conditions:

- A. Assignment and Transfer: Consultant shall not assign or transfer this agreement or any interest therein to any other party without first having obtained the written consent of the District. The Consultant shall personally perform all services required hereunder, unless written permission otherwise is obtained from the District.
- B. Sensitive Issues: Consultant will, in the performance of this contract, refrain from actions or remarks pertaining to race, religion, gender, or use of profanity, which would reflect negatively upon individuals or groups or be offensive to others.
- C. Independent Contractor: At all times, according to the terms of this agreement, the Consultant shall be an independent contractor and shall not be an employee of the District. The District shall have the right to control the Consultant insofar as the results of the Consultant's services rendered pursuant to this agreement. The consultant is specifically responsible for obtaining workers' compensation insurance, at his/her option, and the District is not responsible for providing such coverage.
- D. Hold Harmless: Consultant shall save and hold harmless, defend, and indemnify the District from any liability and expense on account of any suits, verdicts, judgments, costs, or claims of any nature arising out of or in any way connected with Consultant's activities upon District property.
- E. Applicable Law: This agreement is subject to all applicable laws of the State of California, all of which are part of the terms and conditions of this agreement as set forth herein.
- F. Entire Agreement: This agreement is the complete and entire agreement between the parties, and no other oral contracts exist between the parties. No alterations or amendments in this agreement shall be made except in writing and signed by the District and the Consultant.
- G. Discontinue Contract: Either party may discontinue this contract with thirty (30) days' notice, provided that funding is eliminated or reduced by federal, state, or grant cuts.

Doug Kaelin. Superintendent Biggs Unified School District	Date		
Consultant Consultant	$\frac{9/4/25}{\text{Date}}$		
For District/School Use Only			
District/School: Richvale Charter Academy			
Principal's Signature:	Survivors Control of the Control of		
Funding: Prop 2- Resource 6770			
Chief Business Officer:			
Purchase Order:			
Date Board Approved:			

Proposed Scope of Work

Term: September 16, 2025 - April 28, 2026.

Strive Dance will teach the fundamentals of dance and familiarize students grades 1-6. Students will learn about Musical Theater Dance, Jazz, Lyrical Ballet, and Basic Acrobatic Tumbling through regular hands-on activities.

Stampanoni will meet with students for approximately 1 hour on a three times monthly basis. Classes will begin the week of September 16 and will occur on Tuesdays, from 10:30-11:30 a.m. to be determined. In addition, Stampanoni may provide support for periodic student performances throughout the school year.

Proposed dates are: September 16, 23, 30. October 7, 14, 21. November 4,11,18. December 2,16. January 13, 20,27. February 10, 17, 24. March 10, 17, 24. April 14, 21, and 28.

Fee for Services

Stampanoni services will consist of teaching twenty three classes with additional support for periodic student performances. Biggs Unified School District agrees to pay for services upon receipt of Stampanoni's first invoice, which will happen monthly, not to exceed \$210 monthly, unless an additional session is required for a performance. Invoices will be submitted on the third Thursday of each month. The fee for this service is based on a rate of \$70 per hour of instruction. Invoices will reflect hours worked over the period.

2025-2026 MEMORANDUM OF UNDERSTANDING



California Agricultural Teachers'

ural Teachers'

between

Davis Joint Unified School District

and

Biggs Unified	(Participating District or LEA)
School District/LEA Name Here	,

General

This Memorandum of Understanding (MOU) is entered into between the Davis Joint Unified School District (DJUSD) – Local Educational Agency (LEA) for the California Agricultural Teachers' Induction Program (CATIP) – and the participating district or LEA listed above (referred to as "District" in this MOU) to participate in the California Agricultural Teachers' Induction Program.

The effective date of this MOU is **September 1**, **2025 – June 30**, **2026**. The terms of this agreement shall remain in force unless mutually amended.

Purpose

The purpose of this Memorandum of Understanding is to establish a formal working relationship between the parties of agreement and to set forth the operative conditions that govern this partnership. The assumption of continued partnership for the 2025-2026 school year is made unless the District notifies the CATIP in writing on or prior to January 31, 2025. Our Induction Program is designed to provide a two-year, individualized, job-embedded system of mentoring, support and professional learning that begins in the teacher's first year of teaching.

Responsibilities - General

- A) CATIP agrees to:
 - 1) Provide support for direct program administration to conduct the accredited induction program per guidelines set forth by the Commission on Teacher Credentialing (CTC) and California Department of Education (CDE);
 - 2) Provide office space, equipment, and meeting space for program activities;
 - Facilitate a process for equitable distribution of services to Teacher Candidates and Mentors in all participating districts and schools;
 - 4) Convene a Teacher Induction Program Advisory Committee, establish regular meetings, and provide data on program requirements and clear credentialing;
 - 5) Establish and maintain accurate program records and reports;
 - Maintain State of California approval and accreditation as an Induction Program and Credentialing Agency;
 - 7) Advise Teacher Candidates about their involvement in the Induction Program and provide formative feedback about candidates' progress toward completion of the program;
 - 8) Recommend for the California Clear Credential and process all credential applications for eligible Teacher Candidates;
 - 9) Arrange for and monitor University of California, Davis Extension continuing education units for Teacher Candidates and 1st and 2nd year Mentors;
 - 10) Provide the California Agricultural Teachers' Induction Program Assessment System materials to Teacher Candidates and Mentors (e.g. individualized learning plans, weekly conversation logs, curriculum, etc.);
 - 11) Provide training in the California Agricultural Teachers' Induction Program coursework, including the Teaching Performance Expectations (TPE), California Standards for the Teaching Profession (CSTP), student academic and CTE content standards, Agriculture and Natural Resources Model Pathway Standards, and Induction Standards to Teacher Candidates and Mentors;
 - 12) Provide relevant and research-based mentoring skills training to Mentors;
 - 13) Provide induction program information to site administrators/district coordinator;
 - 14) Select, monitor, and supervise professional development facilitators in accordance with Induction Program Standards;
 - 15) Provide materials, facilitation, and presentation support for professional development facilitators;
 - 16) Develop and establish contracts with outside vendors for professional services as needed Teacher Candidates/Mentors professional development and support;
 - 17) Provide the Advisory Board, district superintendents and site administrators with information, clarify roles and responsibilities, and provide verification and accountability specific to the teacher credential process;

California Agricultural Teachers' Induction Program (CATIP) 2025-2026 MEMORANDUM OF UNDERSTANDING

- 18) Communicate with and advise District Human Resources departments, credential analysts, and school personnel regarding Induction, hiring implications, and procedures for compliance;
- 19) Establish and maintain an accountability system for all participants;
- 20) Collaborate with the Capital Region Induction Network Team, the Induction Consortium (Bay Area), and state-wide agricultural education stakeholders regarding the Induction Program;
- 21) Collaborate with Cluster Region One and California Commission on Teacher Credentialing for appropriate support and training and ensure participation at Cluster and Statewide program meetings; and
- 22) Supply reports and other information to the California Commission on Teacher Credentialing (CTC) and the California State Department of Education (CDE) as requested on all matters related to program requirements and activities.
- B) The District agrees to:

2)

1) Appoint a liaison who serves as the programmatic contact in the district, who normally oversees all activities within the district related to induction services and assumes the responsibilities of communicating with the California Agricultural Teachers' Induction Program (including notifying CATIP when a candidate leaves before the end of the school year, providing follow-up on Mentors and Candidates not meeting requirements, etc):

Doug Kaelin Name of District Coordinator	Coordinator's Email Address
Name of District Coordinator	
530)868-1281 Phone	300 B. Street Biggs: CA 95917. Mailing Address
Establish a point of contact in District Accounts Payable for	r invoicing communication:
Moneek Graves Name	mgraves e biggs, 019 Email Address

3) Establish a Purchase Order for invoicing coordination:

530) 868,1281 Phone

 VR 26-00/05
 #2,550

 PO #
 PO Amount (\$2,550/Candidate/Year)

300B Street Bigs CA 95917
Mailing Address

(If candidate will be paying for the program themselves indicate that here)

- 4) Confirm candidate availability for program participation according to criteria established by the Commission on Teacher Credentialing and the California Agricultural Teachers' Induction Program.
- 5) Separate CATIP formative assessment information from district employment evaluations.
- 6) Provide an update about participation with CATIP to the district's governing board during the tenure of this MOU.
- 7) Participate in CATIP evaluation.
- 8) Superintendent or designee coordinator/administrator maintains an informal position on the Teacher Induction Advisory Board for program networking, implementation, compliance, and program evaluation;
- 9) The Administrative member of the Advisory Board or District coordinator/ administrator may bring concerns or suggestions for change to the Advisory Board for discussion by submitting proposals no later than two weeks prior to the next Advisory Board meeting for inclusion on the agenda;
- 10) Advisory Board Representative and/or District Coordinator disseminate program information to site and district administrators, clarify roles and responsibilities of all program participants, and communicates program information to participants;
- 11) Upon hire, advise eligible Teachers about their responsibilities for Induction, enroll eligible candidates, and gather candidate credentialing information as needed by the Induction office. All teacher candidates who are teaching on a preliminary credential should be evaluated for eligibility. CTE Teachers are eligible to complete credential requirements, including

California Agricultural Teachers' Induction Program (CATIP) 2025-2026 MEMORANDUM OF UNDERSTANDING

application for preliminary credential with prerequisites met. Teachers who have intern credentials may also be eligible if they have recently completed the intern program and have been granted a preliminary credential;

- 12) Ensure that Human Resources personnel and credential analysts are appropriately trained in protocols of advice and assistance to Induction Candidates;
- 13) Provide appropriate credential and advisement information to the CATIP office;
- 14) Select Mentors according CATIP Standards Qualifications¹;
- 15) Approve a Mentor to each Teacher Candidate according to CATIP Policies and in a timely way, within 30 days of program enrollment, that allows the pair to begin working together when teaching begins and not less than an average of 1 hour per week:
- 16) Conduct early site and/or district-based program information orientations that include information designated on the California Agricultural Teachers' Induction Program "Administrator Meeting" form;
- 17) Ensure that all staff administrators with Mentor(s) and/or Teacher Candidate(s) on staff complete the Program's annual survey regarding the Induction Program;
- 18) Establish working conditions for Teacher Candidates aligned with CATIP Standards;
- 19) Ensure that Teacher Candidates have core curriculum materials and appropriate content frameworks;
- 20) Encourage that all Teacher Candidates have course assignments with English Language Learners sufficient to allow completion of the English Language requirements of the Clear Credential and accordance with CATIP policies and accreditation:
- 21) Provide Teacher retention data to Induction Program upon request;
- 22) Provide Mentor release time for observation of the Teacher Candidates as required by the Induction activities (2 observations required each year);
- 23) Provide Teacher Candidates release time for observation of colleagues, reflection, and professional development activities tied
 - to their Individual Learning Plan (ILP) as required by the Induction activities (2 observations required each year);
- 24) In the event of need, provide Mentor release time for Mentor training as required by the Induction program (for the Mentor's first and second years);
- 25) Develop and maintain a budget that allocates amounts sufficient to meet the costs of implementing its program responsibilities;
- 26) Process payment for authorized contracted services; and
- 27) Provide projection estimates of participating Teachers for the 2024-2025 school year to California Agricultural Teachers' Induction Program by <u>May 15, 2026</u> for continuing participants and in a timely manner, <u>June 30, 2026</u> onward, for new participants.

Responsibilities - Fiscal

4)	CATIP, in its association with YSCTC and DJUSD (accrediting agency with certification capacity as LEA), agrees to the overall
•	fiscal responsibility for the funding of the administration of the program, including:
	1) Invoice the District through the Accounts Payable contact (named in 'Responsibilities-General B.2') for each credential
	<u>can</u> didate per billing method selected below:
	Billing will occur in October for \$2,550 per academic year with a Net 30-day.
	Billing will occur in October for the amount of \$1,275 and January in the amount of \$1,275 to total \$2,550 per academic year
	with a Net 30-day return on each billing.
	Candidate Self-Pay: Billing will occur monthly, beginning October through March with a Net 30-day return. 6- installments in
	the amount of \$425, to total \$2,550 per academic year.
	District and Candidate will split costs in the following manner (to total \$2,550):
	District agrees to be responsible for the following amount:
	Candidate Teacher agrees to be responsible for the following amount:

- 2) Assume overall fiscal responsibility for the administration of Induction funds and documentation required by the CDE and CCTC;
- 3) Develop and maintain a balanced budget that reflects program priorities and implementation of the approved induction plan;
- 4) Abide by the Teacher Expenditure Guidelines;
- 5) Provide a stipend payment for each program Facilitator in accordance with CATIP Consortium and Facilitator memorandum of understanding.

California Agricultural Teachers' Induction Program (CATIP) 2025-2026 MEMORANDUM OF UNDERSTANDING

Signing Process:

- 1. The School District gains approval and completes appropriate signatures through district processes and policies;
- 2. The School District Returns signed MOU to CATIP office via email (Jessica Cardoso jcardoso@yscenter) OR regular postal service (DJUSD, c/o Jessica Cardoso YSCTC, 526 B Street, Davis, CA 95616); OR uploaded to this Google Folder
 - a. This shall be completed by September 1st for candidates enrolling in the program by September 1st, and by February 1st for those candidates enrolling mid-year.
- 3. CATIP will place MOU on DJUSD Board of Education Agenda for consent and signature;
- 4. CATIP will return a fully executed copy of this document to the School District for its records.

The parties signed below, as the signatory representatives for their associated organizations, affirm their commitment to the stipulations outlined in pages 1 through 4 above.

dimod in pages i anough i above.	
Doug Keel	
Signature	Signature
Doug Kaelin	Tim Rahill
Printed Name	Printed Name
Supportendent	Associate Superintendent of Business Service
Title	Title
d Krelin e bisserous	
Email	Date
Biggs unifoud.	Davis Joint Unified School District
Organization	Organization

California Agricultural Teachers' Induction Program (CATIP) 2025-2026 MEMORANDUM OF UNDERSTANDING

B) The District agrees to:

- 1) Approve the designation of a Mentor¹, by CATIP, to each credential candidate (novice teacher) within the first 30 days of the participant's enrollment in the program;
- 2) Coordinate any potential compensation of the identified Mentor at the District's rates and policies. Any remuneration to the mentor will be outside of CATIP's purview, and above the annual program cost named herein;
 - i) Compensation to the mentor is suggested to be \$2,000/candidate/year, but is at the absolute discretion of the District's policies, hiring practices, and collective bargaining obligations.
- 3) Compensate the identified Mentor for each Teacher Candidate according to rates, policies and procedures at the District-level.
- 4) The California Agricultural Teachers' Induction Program must be informed of any changes to this language at least two weeks prior to the start of the Mentor's obligation to their candidate(s);
- 5) Payment for services from the California Agricultural Teachers' Induction Program to be \$2,550 per Teacher Candidate per year, non-refundable, no proration;
- 6) Process Mentor and other payments in a timely way based upon approved MOUs and other budget documents; and
- 7) Provide Mentors and Teacher Candidates release time for training and observation in accordance with CTC regulations and program (CATIP) guidance.

Program Participation

Insofar as permitted by law, Davis Joint Unified School District (LEA for YSCTC and CATIP) shall assume the defense and hold harmless District and/or any of its officers, agents or employees from any liability, damages, costs, or expenses of any kind whatsoever, including attorneys' fees, which may arise by reason of the sole fault or negligence of Davis Joint Unified School District, its officers, agents or employees, arising out of its performance under the terms of this agreement.

Insofar as permitted by law, the District shall assume the defense and hold harmless the Davis Joint Unified School District and/or any of its officers, agents or employees from any liability, damages, costs, or expenses of any kind whatsoever, including attorneys' fees, which may arise by reason of any harm to person(s) or property received or suffered by reason of the sole fault or negligence of the District, its officers, agents or employees, arising out of their performance under the terms of this agreement.

Compliance with Applicable Laws

This Memorandum of Understanding shall comply with all federal, state and local laws, rules, regulations and ordinances that are now or may in the future become applicable.

Other Conditions

Any and all products developed by California Agricultural Teachers' Induction Program are the exclusive property of the California Agricultural Teachers' Induction Program. Schools, districts, their employees, staff and subcontractors shall not have the right to disseminate, market, or otherwise use the products without the written permission of the California Agricultural Teachers' Induction Program.

¹ The District approves Mentors who:

- Possess a valid Professional Clear Teaching Credential and a minimum of 5 years of verified effective teaching experience in the context and content area of the candidate's teaching assignment (i.e. similar teaching assignment, grade level, type of school, etc.);
- Have been identified by CATIP, attend professional development organized by CATIP, and are agricultural educators in good standing with CATIP:
- Have a demonstrated commitment to professional learning and collaboration;
- Have the time, ability, willingness, and flexibility to meet candidates' needs for support; and
- Will act as an ambassador of the California Agricultural Teachers' Induction Program.

BIGGS UNIFIED SCHOOL DISTRICT

September 10, 2025

Item Number:	15 O
Item Title:	Acceptance of Student Support and Professional Development Grant
Presenter:	Analyn Dyer
Attachments:	CDE Information/Apportionment
Item Type:	[] Consent Agenda [] Action [X] Report [] Work Session [] Other

Background/Comments:

Budget Act of 2025 and Assembly Bill 121 Section 121. The Students' Support and Professional Development Discretionary Block Grant funds are expended for discretionary purposes. *These funds may be expended during the 2025-26 and up to 2028-29 fiscal years.*

Fiscal Impact:

Schedule of Allocations for the Student Support and Professional Development Discretionary Block Grant				
Fiscal Y	ear 2025–26			
Count				
у				
Nam▽	Local Educational Agency 🗔	Allocation 🔽		
Butte	Biggs Unified	\$159,722,		

Allowable Uses of Funds:

- 1. Providing standards-aligned professional development for teachers on the *English Language Arts/English Language Development Framework* and the Literacy Roadmap, including strategies to support literacy for English learners.
- 2. Providing standards-aligned professional development for teachers on the Mathematics Framework for California Public Schools.
- 3. Developing and expanding teacher recruitment and retention strategies.
- 4. Expanding career pathways and dual enrollment efforts, consistent with the Master Plan for Career Education.
- 5. Addressing rising costs.



Home / Finance & Grants / Funding / Funding Profile (ID 6514)

Student Support and Professional Development Discretionary Block Grant

Funding Description

Provides funding to county offices of education, school districts, charter schools, and state special schools for discretionary purposes, including, but not limited to, professional development for teachers on the English Language Arts and English Language Development Framework, Literacy Roadmap, and Mathematics Framework; teacher recruitment and retention efforts; and career pathways and dual enrollment.

Eligibility

Eligible Applicants

Local educational agencies

Required Eligibility Criteria

Only county offices of education, school districts, charter schools, and state special schools with average daily attendance (ADA) for transitional kindergarten, kindergarten, and grades 1 to 12, inclusive, as of fiscal year 2024-25 Second Principal (P-2) Apportionment are eligible to receive funds.

Other Eligibility Considerations

Local educational agencies (LEAs) receiving an allocation must report final expenditures to the department by September 30, 2029, and the department will collect any unexpended funds no later than January 31, 2030. Charter schools that cease to operate before June 30, 2029, must report final expenditures to the department within 60 days of the effective date of closure and the department will collect any unexpended funds allocated.

Eligible Grade Level(s)

K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, TK

Eligible Age Level(s)
Not applicable
Funding
Legal Authority
Section 81 of Assembly Bill (AB) 121 (Chapter 8, Statutes of 2025); Schedule (2) of Item 6100-485 and Provision 2 of Item 6100-488 of the Budget Act of 2025 (Chapter 4, Statutes of 2025), as amended by Assembly Bill 102 (Chapter 5, Statutes of 2025)
Source / Type
State / Apportionment
State Fiscal Year
2025-26
SACS Resource / Revenue Codes
6019 / 8590
Total Available
\$1,700,000,000
Recipient Amount
See Allocation Formula
Match Requirement
No

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 infacts, 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. <u>EMPLOYER INFORMATION</u>

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. <u>EFFECTIVE DATE</u>

Original effective date of the Plan: May 1, 1995

If Amendment to existing plan,

effective date of amendment: September 10, 2025

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: NIA

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 1,2025 and end on September 30, 2026. Each subsequent plan year will begin on October 1 and end on September 30.

E. <u>EMPLOYER CONTRIBUTIONS</u>

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. <u>Group Medical Insurance</u> -- 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.

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)

NIA

Eligibility Requirements for Participation, if different than Item C.

3. <u>Cancer Coverage</u> -- 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.

Dental/Vision Insurance -- The terms, conditions, and limitations for the DentalNision 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.

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. <u>Medical Expense Reimbursement Plan</u> -- 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.

<u>Grace Period</u>: 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.

<u>Carryover</u>: 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): NIA

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII

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		e Employer unless another has been Employer as Administrator within the SA (if applicable).
2.2		y person or persons designated by a re any benefit payable under the Plan on
2.2 a	unused amounts from the imme	e amount equal to the lesser of (a) any diately preceding Plan Year or (b) five nat in no event may the Carryover be less
2.3	Code Integrated amended.	ernal Revenue Code of 1986, as
2.4	Dependent Any of the following	z :

(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 fulltime 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 telminate 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).

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

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

2.6

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 participate in the Plan. The date that an Employee is eligible to
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.

2.19	Insurer policy pursuant to the terms	Any insurance company that has issued a of this Plan.
2.20	Key Employee defined in Section 416(i) of	Any Participant who is a "key employee" as the Code.
2.21	Non-Elective Contribution available by the Employer Participant.	A contribution amount made for the purchase of benefits elected by the
2.22	Participant participation as provided in l	An Employee who has qualified for Plan Item C of the Adoption Agreement.
2.23	Plan Adoption Agreement as may	The Plan referred to in Item A of the be amended from time to time.
2.24	Plan Year Adoption Agreement.	The Plan Year as specified in Item D of the
2.25	Policy Plan.	An insurance policy issued as a part of this
2.26	Preventative Care Medical expenses which meet the safe harbor definition of "preventative care" set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.	
2.27		The person designated by the Employer to other ministerial duties with respect to the rsement Plan and/or the Dependent Care
2.28		Any employer that is a member of a related the Employer shown in Item A of the Adoption under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

3.1 ELIGIBILITY: Each Employee of the Employer who has met the eligibility requirements of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the

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 <u>ENROLLMENT</u>: 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 Paiicipant 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. Furthelmore, 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 <u>TERMINATION OF PARTICIPATION</u>: 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 <u>SEPARATION FROM SERVICE</u>: 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 OUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any prov1s10n 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 aftertax 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 <u>EMPLOYER CONTRIBUTIONS</u>: 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 <u>IRREVOCABILITY OF ELECTIONS:</u> 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) <u>Change in Status.</u> 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) <u>Certain Judgments</u>, <u>Decrees or Orders</u>. 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 Paiticipant'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) <u>Family Medical Leave Act.</u> 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) <u>COBRA Qualifying Event.</u> 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) <u>Cancellation due to reduction in hours of service.</u> 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 <u>OTHER EXCEPTIONS TO IRREVOCABILITY OF E</u>LECTIONS. 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) <u>Addition or Significant Improvement of Benefit Package Option</u>. 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) <u>Loss of coverage under other group health coverage</u>. 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 <u>CASH BENEFIT</u>: 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 <u>PAYMENT FROM EMPLOYER'S GENERAL ASSETS:</u> 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 <u>EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS</u>: 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 <u>MAXIMUM EMPLOYER CONTRIBUTIONS</u>: 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 <u>PURPOSE</u>: These benefits provide the group medical insurance benefits to Participants.
- 5.2 <u>E</u>LIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.3 <u>DESCRIPTION OF BENEFITS</u>: 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 <u>SECTION 105 AND 106 P</u>LAN: 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 <u>CONTRIBUTIONS</u>: 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 <u>UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS</u>

 <u>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).</u>

SECTION VI

DISABILITY INCOME BENEFIT PLAN

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

- 6.4 <u>TERMS, CONDITIONS AND LIMITATIONS</u>: 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 <u>SECTION 104 AND 106 PLAN</u>: 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 <u>CONTRIBUTIONS:</u> 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 <u>PURPOSE</u>: 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 <u>E</u>LIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.3 <u>DESCRIPTION OF BENEFITS</u>: 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 <u>SECTION 79 PLAN</u>: 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 <u>CONTRIBUTIONS</u>: 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 <u>PURPOSE</u>: 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 <u>E</u>LIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.3 TERMS, CONDITIONS, AND LIMITATIONS:

- a. <u>Accounts.</u> 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. <u>Maximum benefit</u>. 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. <u>Claim Procedure</u>. 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. <u>Funding</u>. 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. <u>Forfeiture</u>. 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 cmTent Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. <u>Nondiscrimination</u>. 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. <u>Uniform Coverage Rule</u>. 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 Canyover 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. <u>Unif01med Services Employment and Reemployment Rights Act.</u> 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. <u>Proration of Limit</u>. 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. <u>Continuation Coverage for Certain Dependent Children</u>. 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:

- Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incmTed 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) <u>Eligible Expenses Incurred by Dependents.</u> 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) <u>Health Savings Accounts.</u> 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 <u>USE OF DEBIT CARD</u>: 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. <u>Substantiation.</u> 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. <u>Status of Charges.</u> 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. <u>Correction Procedures for Improper Payments.</u> 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. <u>Intent to Comply with Rev. Rul. 2</u>003-43. 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 pelmit 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 Paiiicipant 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.

- 2ARRYOVER: 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 othe wise 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 <u>PURPOSE</u>: 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. <u>Maximum Benefit</u>. 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. <u>Claim Procedure.</u> 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 Pmiicipant, 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. <u>"Eligible Dependent Care Expenses"</u> (for purposes of this Section IX) shall mean expenses incmTed 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 <u>PURPOSE:</u> 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 <u>BENEFITS</u>: 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 salaty 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. <u>Maximum Benefit</u>. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set faith in Section F.8 of the Adoption Agreement.
- b. <u>Mid-Year Election Changes</u>. 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 <u>RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN</u>: 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.

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 repolts and such inf0lmation 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. <u>Inspection of Records</u>. 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 <u>COMPENSATION AND EXPENSES OF ADMINISTRATOR:</u> 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 <u>LIABILITY OF ADMINISTRATOR</u>: 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 <u>DELEGATIONS OF RESPONSIBILITY</u>: 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 <u>RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION</u>: 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 <u>CLAIM FOR BENEFITS</u>: 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 Paiticipant claims a benefit.
- 12.9 <u>GENERAL CLAIMS REVIEW PROCEDURE</u>: 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. <u>Initial Claim for Benefits</u>. 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. <u>Exhaustion of Remedies</u>. 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 <u>SPECIAL CLAIMS REVIEW PROCEDURE:</u> 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. <u>Benefit Denials</u>: 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. <u>Appealing Denied Claims</u>: 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 infonnation 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 infolmation, 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 <u>INABILITY TO LOCATE PAYEE</u>: 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 <u>PLAN NOT CONTRACT OF EMPLOYMENT</u>: 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 <u>NON-ASSIGNABILITY:</u> 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.
- NONDISCRIMINATION: In accordance with Code Section 125(b)(l), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(l)) 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.



UNAUDITED ACTUALS FISCAL YEAR 2024-25



SEPTEMBER 10, 2025 Board Presentation Biggs Unified Butte County

Unaudited Actuals FINANCIAL REPORTS 2024-25 Unaudited Actuals Summary of Unaudited Actual Data Submission

04 61408 0000000 Form CA F8A2E5WABW(2024-25)

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.

Percent of Current Cost of Education Expended for Classroom Compensation	
Total Control Control Expenses to Classical Compensation	56.16%
Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
districts or future apportionments may be affected. (EC 41372)	
CEA Deficiency Amount	\$0.00
Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
compensation percentage - see Form CEA for further details.	
Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
MOE Deficiency Percentage - Based on Total Expenditures	0.00%
MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
Adjusted Appropriations Limit	\$4,033,972.65
Appropriations Subject to Limit	\$4,033,972.65
These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
Limit pursuant to Government Code Section 7906 and EC 42132.	
Preliminary Proposed Indirect Cost Rate	7.38%
Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	
	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. Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA Adjustments to Appropriations Limit Per Government Code Section 7902.1 Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. Preliminary Proposed Indirect Cost Rate

Biggs Unified Butte County

Unaudited Actuals FINANCIAL REPORTS 2024-25 Unaudited Actuals School District Certification

04 61408 0000000 Form CA F8A2E5WABW(2024-25)

Printed: 9/3/2025 4:17 PM

UNAUDITED ACTU	AL FINANCIAL REPORT:			
To the County Supe	rintendent of Schools:			
	ED ACTUAL FINANCIAL REPORT. This report was property the governing board of the school district pursuant		ection 41010 and is hereby	
Signed:		Date of Meeting:	Sep 10, 2025	
	Clerk / Secretary of the Governing Board			
	(Original signature required)			
Printed Name:	Doug Kaelin	Title:	Superintendent	
To the Superintende	nt of Public Instruction:			
2024-25 UNAUDITE to Education Code S	ED ACTUAL FINANCIAL REPORT. This report has be Section 42100.	een verified for accuracy by the County Supe	erintendent of Schools pursuant	
Signed:		Date:		
	County Superintendent/Designee			
	(Original signature required)			
Printed Name:		Title:		
For additional inform	nation on the unaudited actual reports, please contact	t: For School District:		
Stephanie Sanchez		Analy n Dy er		
Stephanie Sanchez		Analyn Dyer Name		
	Fiscal Services			
Name	Fiscal Services	Name		
Name Director of External	Fiscal Services	Name Chief Business Officer		
Name Director of External Title	Fiscal Services	Name Chief Business Officer Title		
Name Director of External Title 530-532-5674		Name Chief Business Officer Title 530-868-1281		

		20)24-25 Unaudited Actua	ls		2025-26 Budget		
Description	Object Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	7,389,839.06	0.00	7,389,839.06	8,249,689.00	0.00	8,249,689.00	11.6%
2) Federal Revenue	8100-8299	292.00	607,269.09	607,561.09	0.00	405,646.00	405,646.00	-33.2%
3) Other State Revenue	8300-8599	206,205.82	1,036,963.65	1,243,169.47	160,561.00	1,075,169.00	1,235,730.00	-0.6%
4) Other Local Revenue	8600-8799	931,420.61	252,281.60	1,183,702.21	362,000.00	240,086.00	602,086.00	-49.1%
5) TOTAL, REVENUES		8,527,757.49	1,896,514.34	10,424,271.83	8,772,250.00	1,720,901.00	10,493,151.00	0.7%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	2,610,046.15	980,058.15	3,590,104.30	2,839,607.00	905,285.00	3,744,892.00	4.3%
2) Classified Salaries	2000-2999	1,190,257.11	282,486.73	1,472,743.84	1,345,683.00	331,909.00	1,677,592.00	13.9%
3) Employee Benefits	3000-3999	1,524,807.47	717,962.90	2,242,770.37	1,799,904.00	734,598.00	2,534,502.00	13.0%
4) Books and Supplies	4000-4999	229,371.84	270,180.66	499,552.50	338,558.00	242,548.00	581,106.00	16.3%
5) Services and Other Operating Expenditures	5000-5999	962,185.19	362,281.46	1,324,466.65	1,127,428.00	360,759.00	1,488,187.00	12.4%
6) Capital Outlay	6000-6999	52,610.99	65,200.00	117,810.99	70,000.00	0.00	70,000.00	-40.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		580,779.82	601,655.52	0.00	734,235.00	734,235.00	22.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(136,451.89)	123,376.89	(13,075.00)	(141,293.00)	125,332.00	(15,961.00)	22.1%
9) TOTAL, EXPENDITURES		6,453,702.56	3,382,326.61	9,836,029.17	7,379,887.00	3,434,666.00	10,814,553.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,074,054.93	(1,485,812.27)	588,242.66	1,392,363.00	(1,713,765.00)	(321,402.00)	-154.6%
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	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses								
a) Sources	8930-8979	53,107.01	0.00	53,107.01	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	(955,747.97)	955,747.97	0.00	(1,284,927.00)	1,284,927.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,152,640.96)	955,747.97	(196,892.99)	(1,284,927.00)	1,284,927.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		921,413.97	(530,064.30)	391,349.67	107,436.00	(428,838.00)	(321,402.00)	-182.1%
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	5,182,849.37	1,791,233.92	6,974,083.29	6,115,679.76	1,261,169.62	7,376,849.38	5.8%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			202	24-25 Unaudited Actual	s		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			5,182,849.37	1,791,233.92	6,974,083.29	6,115,679.76	1,261,169.62	7,376,849.38	5.8%
d) Other Restatements		9795	11,416.42	0.00	11,416.42	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,194,265.79	1,791,233.92	6,985,499.71	6,115,679.76	1,261,169.62	7,376,849.38	5.6%
2) Ending Balance, June 30 (E + F1e)			6,115,679.76	1,261,169.62	7,376,849.38	6,223,115.76	832,331.62	7,055,447.38	-4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	7,130.54	10,185.48	17,316.02	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,250,984.14	1,250,984.14	0.00	835,340.37	835,340.37	-33.2%
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	669,056.18	0.00	669,056.18	813,758.18	0.00	813,758.18	21.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	786,882.00	0.00	786,882.00	865,164.00	0.00	865,164.00	9.9%
Unassigned/Unappropriated Amount		9790	3,085,040.04	0.00	3,085,040.04	2,976,622.58	(3,008.75)	2,973,613.83	-3.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,167,436.78	1,247,323.73	7,414,760.51				
Fair Value Adjustment to Cash in County Treasury		9111	21,819.16	0.00	21,819.16				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
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	58,910.10	233,825.21	292,735.31				
4) Due from Grantor Government		9290	206,106.00	0.00	206,106.00				
5) Due from Other Funds		9310	13,075.00	0.00	13,075.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	7,130.54	10,185.48	17,316.02				
8) Other Current Assets		9340	0.00	0.00	0.00				

			202	24-25 Unaudited Actual	s		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,476,477.58	1,491,334.42	7,967,812.00				
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 Pay able		9500	238,369.82	183,325.74	421,695.56				
2) Due to Grantor Governments		9590	122,428.00	40,660.42	163,088.42				
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	6,178.64	6,178.64				
6) TOTAL, LIABILITIES			360,797.82	230,164.80	590,962.62				
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)			6,115,679.76	1,261,169.62	7,376,849.38				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,832,182.00	0.00	2,832,182.00	3,675,965.00	0.00	3,675,965.00	29.8%
Education Protection Account State Aid - Current Year		8012	1,163,161.00	0.00	1,163,161.00	1,321,729.00	0.00	1,321,729.00	13.6%
State Aid - Prior Years		8019	2,502.00	0.00	2,502.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	29,548.14	0.00	29,548.14	29,548.00	0.00	29,548.00	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	2,405.31	0.00	2,405.31	2,406.00	0.00	2,406.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,824,311.23	0.00	3,824,311.23	3,705,911.00	0.00	3,705,911.00	-3.1%
Unsecured Roll Taxes		8042	299,990.48	0.00	299,990.48	287,162.00	0.00	287,162.00	-4.3%
Prior Years' Taxes		8043	5,572.26	0.00	5,572.26	7,473.00	0.00	7,473.00	34.1%
Supplemental Taxes		8044	29,749.26	0.00	29,749.26	26,318.00	0.00	26,318.00	-11.5%
Education Revenue Augmentation Fund (ERAF)		8045	(783,277.62)	0.00	(783,277.62)	(781,992.00)	0.00	(781,992.00)	-0.2%

			1						<u> </u>
			20:	24-25 Unaudited Actua	Is		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Roy alties 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			7,406,144.06	0.00	7,406,144.06	8,274,520.00	0.00	8,274,520.00	11.7%
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	(16,305.00)	0.00	(16,305.00)	(24,831.00)	0.00	(24,831.00)	52.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,389,839.06	0.00	7,389,839.06	8,249,689.00	0.00	8,249,689.00	11.6%
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	117,534.00	117,534.00	0.00	114,666.00	114,666.00	-2.4%
Special Education Discretionary Grants		8182	0.00	7,160.00	7,160.00	0.00	7,224.00	7,224.00	0.9%
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	292.00	0.00	292.00	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	53,279.20	53,279.20	0.00	6,000.00	6,000.00	-88.7%
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		225,714.00	225,714.00		224,869.00	224,869.00	-0.4%
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		24,674.00	24,674.00		24,674.00	24,674.00	0.0%
Title III, Immigrant Student Program	4201	8290		1,411.76	1,411.76		504.00	504.00	-64.3%
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%

			201	24-25 Unaudited Actua	le .		2025-26 Budget		
			20.	24-25 Unaudited Actua			2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		30,181.00	30,181.00		27,709.00	27,709.00	-8.2%
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	147,315.13	147,315.13	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			292.00	607,269.09	607,561.09	0.00	405,646.00	405,646.00	-33.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		228,318.14	228,318.14		241,862.00	241,862.00	5.9%
Prior Years	6500	8319		15.00	15.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	25,358.00	0.00	25,358.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	116,694.50	55,292.58	171,987.08	105,561.00	45,319.00	150,880.00	-12.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		241,081.00	241,081.00		258,000.00	258,000.00	7.0%
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%
Arts and Music in Schools (Prop 28)	6770	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	64,153.32	512,256.93	576,410.25	55,000.00	529,988.00	584,988.00	1.5%
TOTAL, OTHER STATE REVENUE			206,205.82	1,036,963.65	1,243,169.47	160,561.00	1,075,169.00	1,235,730.00	-0.6%

				04 OF Hannelter d. A. C.	<u> </u>		2025 26 D.:		
			203	24-25 Unaudited Actua	IS		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	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	13,000.00	0.00	13,000.00	12,000.00	0.00	12,000.00	-7.7%
Interest		8660	314,774.74	0.00	314,774.74	200,000.00	0.00	200,000.00	-36.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	362,910.77	0.00	362,910.77	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	240,735.10	46,532.60	287,267.70	150,000.00	40,759.00	190,759.00	-33.6%
			2.0,7.00.10	.0,002.00	20.,200	.55,555.00	.0,.00.00	.00,.00.00	55.576

			202	24-25 Unaudited Actua	ls		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		205,749.00	205,749.00		199,327.00	199,327.00	-3.1%
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			931,420.61	252,281.60	1,183,702.21	362,000.00	240,086.00	602,086.00	-49.1%
TOTAL, REVENUES			8,527,757.49	1,896,514.34	10,424,271.83	8,772,250.00	1,720,901.00	10,493,151.00	0.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,068,686.90	824,478.13	2,893,165.03	2,285,147.00	717,384.00	3,002,531.00	3.8%
Certificated Pupil Support Salaries		1200	92,879.49	10,319.98	103,199.47	99,494.00	11,055.00	110,549.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	448,479.76	49,793.04	498,272.80	454,966.00	75,411.00	530,377.00	6.4%
Other Certificated Salaries		1900	0.00	95,467.00	95,467.00	0.00	101,435.00	101,435.00	6.3%
TOTAL, CERTIFICATED SALARIES			2,610,046.15	980,058.15	3,590,104.30	2,839,607.00	905,285.00	3,744,892.00	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	104,468.76	233,816.27	338,285.03	55,720.00	304,086.00	359,806.00	6.4%
Classified Support Salaries		2200	502,924.80	42,104.46	545,029.26	664,769.00	27,823.00	692,592.00	27.1%
Classified Supervisors' and Administrators' Salaries		2300	177,211.68	0.00	177,211.68	190,150.00	0.00	190,150.00	7.3%
Clerical, Technical and Office Salaries		2400	333,593.63	2,773.33	336,366.96	365,596.00	0.00	365,596.00	8.7%
Other Classified Salaries		2900	72,058.24	3,792.67	75,850.91	69,448.00	0.00	69,448.00	-8.4%
TOTAL, CLASSIFIED SALARIES			1,190,257.11	282,486.73	1,472,743.84	1,345,683.00	331,909.00	1,677,592.00	13.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	485,224.30	493,041.30	978,265.60	543,907.00	513,703.00	1,057,610.00	8.1%
PERS		3201-3202	291,367.46	65,402.29	356,769.75	374,025.00	85,492.00	459,517.00	28.8%

			202	24-25 Unaudited Actual	s		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	121,077.34	32,803.30	153,880.64	129,135.00	37,252.00	166,387.00	8.1%
Health and Welfare Benefits		3401-3402	474,528.02	99,482.91	574,010.93	576,352.00	69,743.00	646,095.00	12.6%
Unemploy ment Insurance		3501-3502	1,827.48	544.72	2,372.20	1,923.00	582.00	2,505.00	5.6%
Workers' Compensation		3601-3602	91,332.37	26,688.38	118,020.75	99,017.00	27,826.00	126,843.00	7.5%
OPEB, Allocated		3701-3702	59,450.50	0.00	59,450.50	75,545.00	0.00	75,545.00	27.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,524,807.47	717,962.90	2,242,770.37	1,799,904.00	734,598.00	2,534,502.00	13.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,036.43	0.00	17,036.43	17,106.00	0.00	17,106.00	0.4%
Books and Other Reference Materials		4200	1,668.00	49,263.66	50,931.66	3,500.00	55,976.00	59,476.00	16.8%
Materials and Supplies		4300	188,205.55	152,018.62	340,224.17	288,252.00	173,072.00	461,324.00	35.6%
Noncapitalized Equipment		4400	22,461.86	66,541.43	89,003.29	29,700.00	7,500.00	37,200.00	-58.2%
Food		4700	0.00	2,356.95	2,356.95	0.00	6,000.00	6,000.00	154.6%
TOTAL, BOOKS AND SUPPLIES			229,371.84	270,180.66	499,552.50	338,558.00	242,548.00	581,106.00	16.3%
SERVICES AND OTHER OPERATING EXPENDIT	URES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	52,290.00	52,290.00	New
Travel and Conferences		5200	2,818.01	15,644.86	18,462.87	15,500.00	20,021.00	35,521.00	92.4%
Dues and Memberships		5300	17,402.70	453.00	17,855.70	19,550.00	300.00	19,850.00	11.2%
Insurance		5400 - 5450	235,345.87	0.00	235,345.87	248,701.00	0.00	248,701.00	5.7%
Operations and Housekeeping Services		5500	222,720.96	0.00	222,720.96	217,400.00	0.00	217,400.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,817.30	68,924.20	101,741.50	44,720.00	100.00	44,820.00	-55.9%
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	426,801.16	277,259.40	704,060.56	546,857.00	288,048.00	834,905.00	18.6%
Communications		5900	24,279.19	0.00	24,279.19	34,700.00	0.00	34,700.00	42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			962,185.19	362,281.46	1,324,466.65	1,127,428.00	360,759.00	1,488,187.00	12.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	20,200.00	20,200.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,699.64	0.00	25,699.64	20,000.00	0.00	20,000.00	-22.2%
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%

			202	4-25 Unaudited Actuals	3		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	26,911.35	45,000.00	71,911.35	50,000.00	0.00	50,000.00	-30.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,610.99	65,200.00	117,810.99	70,000.00	0.00	70,000.00	-40.6%
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	51,859.00	51,859.00	0.00	40,000.00	40,000.00	-22.9%
Payments to County Offices		7142	0.00	528,920.82	528,920.82	0.00	694,235.00	694,235.00	31.39
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	0.09
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	409.33	0.00	409.33	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	20,466.37	0.00	20,466.37	0.00	0.00	0.00	-100.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,875.70	580,779.82	601,655.52	0.00	734,235.00	734,235.00	22.0%
	STS		20,875.70	580,779.82	601,655.52	0.00	734,235.00	734,235.00	

			20	24-25 Unaudited Actual	s		2025-26 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(123,376.89)	123,376.89	0.00	(125,332.00)	125,332.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(13,075.00)	0.00	(13,075.00)	(15,961.00)	0.00	(15,961.00)	22.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(136,451.89)	123,376.89	(13,075.00)	(141,293.00)	125,332.00	(15,961.00)	22.1%
TOTAL, EXPENDITURES			6,453,702.56	3,382,326.61	9,836,029.17	7,379,887.00	3,434,666.00	10,814,553.00	9.9%
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	250,000.00	0.00	250,000.00	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			250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES SOURCES State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	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	53,107.01	0.00	53,107.01	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			53,107.01	0.00	53,107.01	0.00	0.00	0.00	-100.0%

			2024-25 Unaudited Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(955,747.97)	955,747.97	0.00	(1,284,927.00)	1,284,927.00	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			(955,747.97)	955,747.97	0.00	(1,284,927.00)	1,284,927.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,152,640.96)	955,747.97	(196,892.99)	(1,284,927.00)	1,284,927.00	0.00	-100.0%

			20:	24-25 Unaudited Actual	s		2025-26 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,389,839.06	0.00	7,389,839.06	8,249,689.00	0.00	8,249,689.00	11.6%
2) Federal Revenue		8100-8299	292.00	607,269.09	607,561.09	0.00	405,646.00	405,646.00	-33.2%
3) Other State Revenue		8300-8599	206,205.82	1,036,963.65	1,243,169.47	160,561.00	1,075,169.00	1,235,730.00	-0.6%
4) Other Local Revenue		8600-8799	931,420.61	252,281.60	1,183,702.21	362,000.00	240,086.00	602,086.00	-49.1%
5) TOTAL, REVENUES			8,527,757.49	1,896,514.34	10,424,271.83	8,772,250.00	1,720,901.00	10,493,151.00	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,168,031.10	1,818,192.54	4,986,223.64	3,516,213.00	2,012,155.00	5,528,368.00	10.9%
2) Instruction - Related Services	2000-2999		840,420.84	153,899.96	994,320.80	825,773.00	169,036.00	994,809.00	0.0%
3) Pupil Services	3000-3999		490,700.13	458,915.68	949,615.81	600,061.00	347,028.00	947,089.00	-0.3%
4) Ancillary Services	4000-4999		43,940.81	11,883.92	55,824.73	76,986.00	10,952.00	87,938.00	57.5%
5) Community Services	5000-5999		56,149.38	0.00	56,149.38	79,212.00	0.00	79,212.00	41.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		888,645.89	159,450.09	1,048,095.98	1,077,329.00	158,503.00	1,235,832.00	17.9%
8) Plant Services	8000-8999		944,938.71	199,204.60	1,144,143.31	1,204,313.00	2,757.00	1,207,070.00	5.5%
9) Other Outgo	9000-9999	Except 7600- 7699	20,875.70	580,779.82	601,655.52	0.00	734,235.00	734,235.00	22.0%
10) TOTAL, EXPENDITURES			6,453,702.56	3,382,326.61	9,836,029.17	7,379,887.00	3,434,666.00	10,814,553.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,074,054.93	(1,485,812.27)	588,242.66	1,392,363.00	(1,713,765.00)	(321,402.00)	-154.6%
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	250,000.00	0.00	250,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	53,107.01	0.00	53,107.01	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	(955,747.97)	955,747.97	0.00	(1,284,927.00)	1,284,927.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,152,640.96)	955,747.97	(196,892.99)	(1,284,927.00)	1,284,927.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			921,413.97	(530,064.30)	391,349.67	107,436.00	(428,838.00)	(321,402.00)	-182.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,182,849.37	1,791,233.92	6,974,083.29	6,115,679.76	1,261,169.62	7,376,849.38	5.8%

		20	024-25 Unaudited Actua	ls		2025-26 Budget		
Description Fur	Object nction Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5,182,849.37	1,791,233.92	6,974,083.29	6,115,679.76	1,261,169.62	7,376,849.38	5.8%
d) Other Restatements	9795	11,416.42	0.00	11,416.42	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)		5,194,265.79	1,791,233.92	6,985,499.71	6,115,679.76	1,261,169.62	7,376,849.38	5.6%
2) Ending Balance, June 30 (E + F1e)		6,115,679.76	1,261,169.62	7,376,849.38	6,223,115.76	832,331.62	7,055,447.38	-4.4%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	7,130.54	10,185.48	17,316.02	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	1,250,984.14	1,250,984.14	0.00	835,340.37	835,340.37	-33.2%
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	669,056.18	0.00	669,056.18	813,758.18	0.00	813,758.18	21.6%
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	786,882.00	0.00	786,882.00	865,164.00	0.00	865,164.00	9.9%
Unassigned/Unappropriated Amount	9790	3,085,040.04	0.00	3,085,040.04	2,976,622.58	(3,008.75)	2,973,613.83	-3.6%

Biggs Unified Butte County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 01 F8A2E5WABW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	185,485.74	160,147.74
6266	Educator Effectiveness, FY 2021-22	38,784.81	6,616.81
6300	Lottery: Instructional Materials	128,154.26	95,797.26
6547	Special Education Early Intervention Preschool Grant	6,602.00	6,602.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	291,903.98	167,510.98
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	481.43	481.43
7029	Child Nutrition: Food Service Staff Training Funds	1,990.01	1,990.01
7311	Classified School Employee Professional Development Block Grant	555.30	555.30
7413	A-G Learning Loss Mitigation Grant	73,328.77	0.00
7435	Learning Recovery Emergency Block Grant	400,902.70	271,873.70
7810	Other Restricted State	2,371.00	0.00
9010	Other Restricted Local	120,424.14	123,765.14
Total, Restricted Balance		1,250,984.14	835,340.37

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

04 61408 0000000 Form 08 F8A2E5WABW(2024-25)

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	239,770.81	210,000.00	-12.49
5) TOTAL, REVENUES			239,770.81	210,000.00	-12.49
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	148,223.50	136,000.00	-8.2
5) Services and Other Operating Expenditures		5000-5999			
			77,740.32	63,000.00	1,154.1
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			225,963.82	199,000.00	1,145.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,806.99	11,000.00	-20.3
D. OTHER FINANCING SOURCES/USES			10,000.00	11,000.00	
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		. 555 . 525	0.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999			
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0
					0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,806.99	11,000.00	-20.3
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	119,650.53	422 457 52	44.5
a) As of July 1 - Unaudited		9791		133,457.52	11.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			119,650.53	133,457.52	11.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			119,650.53	133,457.52	11.5
2) Ending Balance, June 30 (E + F1e)			133,457.52	144,457.52	8.2
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing 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	133,457.52	144,457.52	8.2
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned			3.33		
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated			0.00	0.00	
		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

04 61408 0000000 Form 08 F8A2E5WABW(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	133,457.52		
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		
Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	0.00		
,		9310			
6) Stores		9320	0.00		
7) Prepaid Expenditures			0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			133,457.52		
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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0000	0.00		
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			133,457.52		
(must agree with line F2) (G10 + H2) - (I6 + J2)			133,457.52		
REVENUES					0.004
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	239,770.81	210,000.00	-12.4%
TOTAL, REVENUES			239,770.81	210,000.00	-12.4%
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%
Classified Supervisors and Administrators Salaries Clerical, Technical and Office Salaries		2400			
			0.00	0.00	0.09
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%

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

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Description Re	esource Codes Obje	ct Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS	320	1-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	330	1-3302	0.00	0.00	0.0%
Health and Welfare Benefits	340	1-3402	0.00	0.00	0.0%
Unemploy ment Insurance	350	1-3502	0.00	0.00	0.0%
Workers' Compensation	360	01-3602	0.00	0.00	0.0%
OPEB, Allocated	370	01-3702	0.00	0.00	0.0%
OPEB, Active Employees	375	51-3752	0.00	0.00	0.0%
Other Employee Benefits	390	1-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	148,223.50	136,000.00	-8.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			148,223.50	136,000.00	-8.2%
SERVICES AND OTHER OPERATING EXPENDITURES				,	
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	156.80	2,000.00	1,175.5%
Insurance		00-5450	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%
	•	3730	0.00	0.00	0.07
Professional/Consulting Services and		5800	77,583.52	61,000.00	-21.4%
Operating Expenditures Communications		5900			
	•	3900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,740.32	63,000.00	1,154.1%
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			225,963.82	199,000.00	1,145.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	•	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Biggs Unified Butte County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

04 61408 0000000 Form 08 F8A2E5WABW(2024-25)

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

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	239,770.81	210,000.00	-12.4%
5) TOTAL, REVENUES			239,770.81	210,000.00	-12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		225,963.82	199,000.00	-11.9%
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%
(1) Other Outce	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			225,963.82	199,000.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,806.99	11,000.00	-20.3%
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)			13,806.99	11,000.00	-20.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,650.53	133,457.52	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,650.53	133,457.52	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,650.53	133,457.52	11.5%
2) Ending Balance, June 30 (E + F1e)			133,457.52	144,457.52	8.2%
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	133,457.52	144,457.52	8.29
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Biggs Unified Butte County

Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 08 F8A2E5WABW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	133,457.52	144,457.52
Total, Restricted Balance	e	133,457.52	144,457.52

			2024-25	2025-26	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	343,652.97	332,366.00	-3.3%
3) Other State Revenue		8300-8599	198,489.81	169,437.00	-14.6%
4) Other Local Revenue		8600-8799	14,614.13	6,000.00	-58.9%
5) TOTAL, REVENUES			556,756.91	507,803.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	133,465.56	145,655.00	9.1%
3) Employ ee Benefits		3000-3999	69,283.01	74,277.00	7.2%
4) Books and Supplies		4000-4999	217,848.51	288,081.00	32.2%
5) Services and Other Operating Expenditures		5000-5999	3,793.69	7,500.00	97.7%
6) Capital Outlay		6000-6999	0.00	30,000.00	New
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	13,075.00	15,961.00	22.1%
9) TOTAL, EXPENDITURES			437,465.77	561,474.00	28.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			119,291.14	(53,671.00)	-145.0%
D. OTHER FINANCING SOURCES/USES			110,201111	(00,011.00)	110.07
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)			119,291.14	(53,671.00)	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,542.91	365,834.05	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,542.91	365,834.05	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,542.91	365,834.05	48.4%
2) Ending Balance, June 30 (E + F1e)			365,834.05	312,163.05	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,448.08	0.00	-100.0%
Prepaid Items		9713	1,572.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	361,813.97	312,163.05	-13.7%
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	314,231.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	924.64		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description Resource	e Codes Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	62,088.43		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	2,448.08		
7) Prepaid Expenditures	9330	1,572.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS	5555	381,264.42		
H. DEFERRED OUTFLOWS OF RESOURCES		301,204.42		
Deferred Outflows of Resources 1) Deferred Outflows of Resources	9490	0.00		
	3430			
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES	0500			
1) Accounts Payable	9500	2,355.37		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	13,075.00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		15,430.37		
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)		365,834.05		
FEDERAL REVENUE				
Child Nutrition Programs	8220	343,652.97	332,366.00	-3.3%
Donated Food Commodities	8221	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		343,652.97	332,366.00	-3.3%
OTHER STATE REVENUE		·		
Child Nutrition Programs	8520	198,489.81	169,437.00	-14.6%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		198,489.81	169,437.00	-14.6%
OTHER LOCAL REVENUE		100,400.01	100,407.00	14.07
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Food Service Sales	8634	2,980.00	2,000.00	-32.9%
Leases and Rentals	8650			
		0.00	0.00	0.0%
Interest	8660	8,967.10	4,000.00	-55.4%
Net Increase (Decrease) in the Fair Value of Investments	8662	2,246.81	0.00	-100.0%
Fees and Contracts				
Interagency Services	8677	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	420.22	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE		14,614.13	6,000.00	-58.9%
TOTAL, REVENUES		556,756.91	507,803.00	-8.8%
10/12, 12-21-10-20				
CERTIFICATED SALARIES		0.00	0.00	0.09
	1300			
CERTIFICATED SALARIES	1300 1900	0.00	0.00	0.09
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries		0.00	0.00	
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES				
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES				0.09
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES	1900	0.00	0.00	0.09
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES Classified Support Salaries	1900	0.00 86,385.13	96,242.00	0.09

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES	Resource Source	Object Godes	133,465.56	145,655.00	9.1%
EMPLOYEE BENEFITS			133,403.30	145,055.00	9.170
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,623.06	38,968.00	9.4%
OASDI/Medicare/Alternative		3301-3302	9,770.37	10,525.00	7.7%
Health and Welfare Benefits		3401-3402	20,684.43	21,322.00	3.1%
Unemployment Insurance		3501-3502	64.47	69.00	7.0%
Workers' Compensation		3601-3602	3,140.68	3,393.00	8.0%
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		0001 0002	69,283.01	74,277.00	7.2%
BOOKS AND SUPPLIES			09,263.01	74,277.00	1.270
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,466.81	27,131.00	75.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	202,381.70	260,950.00	28.9%
TOTAL, BOOKS AND SUPPLIES		4700	217,848.51	288,081.00	32.2%
SERVICES AND OTHER OPERATING EXPENDITURES			217,040.51	200,001.00	32.2%
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		
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
		5600	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710			0.0%
Transfers of Direct Costs Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
			0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,793.69	6,000.00	58.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,793.69	7,500.00	97.7%
CAPITAL OUTLAY Buildings and Improvements of Buildings		6200	0.00	0.00	0.00/
		6400	0.00	0.00	0.0%
Equipment		6500	0.00	30,000.00	New
Equipment Replacement			0.00	0.00	0.0%
Lease Assets Subscription Assets		6600 6700	0.00	0.00	0.0%
•		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	30,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09/
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund		7350	12.075.00	15 061 00	22.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7550	13,075.00	15,961.00	
			13,075.00	15,961.00	22.1%
TOTAL, EXPENDITURES INTERFUND TRANSFERS			437,465.77	561,474.00	28.3%
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		5510	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7010	0.00		
OTHER SOURCES/USES			0.00	0.00	0.0%
SOURCES SOURCES					
Other Sources					
Other Cources					

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

04 61408 0000000 Form 13 F8A2E5WABW(2024-25)

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

			T T	I	
Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	343,652.97	332,366.00	-3.3%
3) Other State Revenue		8300-8599	198,489.81	169,437.00	-14.6%
4) Other Local Revenue		8600-8799	14,614.13	6,000.00	-58.9%
5) TOTAL, REVENUES			556,756.91	507,803.00	-8.8%
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		424,390.77	545,513.00	28.5%
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		13,075.00	15,961.00	22.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except 7600-	0.00	0.00	0.070
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			437,465.77	561,474.00	28.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			119,291.14	(53,671.00)	-145.0%
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)			119,291.14	(53,671.00)	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,542.91	365,834.05	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,542.91	365,834.05	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,542.91	365,834,05	48.4%
2) Ending Balance, June 30 (E + F1e)			365,834.05	312,163.05	-14.7%
Components of Ending Fund Balance			553,55	2.2,	,
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,448.08	0.00	-100.0%
Prepaid Items		9713	1,572.00	0.00	-100.0%
All Others		9719	0.00	0.00	-100.0%
b) Restricted		9719			
c) Committed		314U	361,813.97	312,163.05	-13.7%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00
-			0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 13 F8A2E5WABW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	329,486.36	292,276.44
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	32,327.61	19,886.61
Total, Restricted Balance		361,813.97	312,163.05

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

				F8A2E5WABW(2024-25	
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
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	76,888.28	30,000.00	-61.0
5) TOTAL, REVENUES			76,888.28	30,000.00	-61.0
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) Employ ee 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)			76,888.28	30,000.00	-61.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	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			250,000.00	0.00	-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			326,888.28	30,000.00	-90.8
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	797,313.51	1,124,201.79	41.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			797,313.51	1,124,201.79	41.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			797,313.51	1,124,201.79	41.0
2) Ending Balance, June 30 (E + F1e)			1,124,201.79	1,154,201.79	2.7
Components of Ending Fund Balance			1,124,201.79	1,104,201.79	2.7
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		9719	0.00	0.00	0.0
c) Committed		3740	0.00	0.00	0.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9750	0.00	0.00	0.0
		9100	0.00	0.00	0.0
d) Assigned		9780	4 404 004 70	4 454 004 70	0.7
Other Assignments			1,124,201.79	1,154,201.79	2.7
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		0440	4 100 000 =		
a) in County Treasury		9110	1,120,903.50		
Pair Value Adjustment to Cash in County Treasury		9111	3,298.29		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	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		1,124,201.79		
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)		1,124,201.79		
OTHER LOCAL REVENUE		1,124,201.70		
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
	8660			
Interest		43,656.55	30,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments	8662	33,231.73	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE		76,888.28	30,000.00	-61.0%
TOTAL, REVENUES		76,888.28	30,000.00	-61.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	250,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		250,000.00	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	0.09
CONTRIBUTIONS		0.00	0.00	0.07
CONTRIBUTIONS Contributions from Restricted Revenues	8990	0.00	0.00	0.00
	0990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		250,000.00	0.00	-100.09

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

					1 0A2E3WABW(2024-23)	
Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	76,888.28	30,000.00	-61.0%	
5) TOTAL, REVENUES			76,888.28	30,000.00	-61.0%	
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%	
	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	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)			76,888.28	30,000.00	-61.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	250,000.00	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			250,000.00	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			326,888.28	30,000.00	-90.8%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	797,313.51	1,124,201.79	41.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			797,313.51	1,124,201.79	41.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			797,313.51	1,124,201.79	41.0%	
2) Ending Balance, June 30 (E + F1e)			1,124,201.79	1,154,201.79	2.7%	
Components of Ending Fund Balance			1,121,221112	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
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		9719				
		3740	0.00	0.00	0.0%	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.000	
-			0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned Ottor Assignments (by Resource/Object)		0700				
Other Assignments (by Resource/Object)		9780	1,124,201.79	1,154,201.79	2.7%	
e) Unassigned/Unappropriated		0700		_		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

04 61408 0000000 Form 17 F8A2E5WABW(2024-25)

ResourceDescription2024-25 Unaudited Actuals2025-26 BudgetTotal, Restricted Balance0.000.00

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	52,618.50	20,000.00	-62.0%	
5) TOTAL, REVENUES			52,618.50	20,000.00	-62.0%	
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)			52,618.50	20,000.00	-62.0%	
D. OTHER FINANCING SOURCES/USES			02,010.00	20,000.00	02.070	
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)			52,618.50	20,000.00	-62.0%	
F. FUND BALANCE, RESERVES			02,010.00	20,000.00	02.070	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	527,165.11	579,783.61	10.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			527,165.11	579,783.61	10.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			527,165.11	579,783.61	10.0%	
2) Ending Balance, June 30 (E + F1e)			579,783.61	599,783.61	3.4%	
Components of Ending Fund Balance			070,700.01	000,700.01	0.17.	
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	579,783.61	599,783.61	3.4%	
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	578,082.58			
		9111	1,701.03			
Fair Value Adjustment to Cash in County Treasury		9111				
Fair Value Adjustment to Cash in County Treasury in Banks		9120	0.00			

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

		2024-25	2025-26	Percent
Description Res	ource Codes Object Code		2025-26 Budget	Difference
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		579,783.61		
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		
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	3030	0.00		
, :		0.00		
J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS	9090			
		0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)		579,783.61		
OTHER LOCAL REVENUE		070,700.01		
Other Local Revenue				
Interest	8660	23,876.36	20,000.00	-16.2%
Net Increase (Decrease) in the Fair Value of Investments	8662	28,742.14	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE	0002	52,618.50	20,000.00	-62.0%
TOTAL, REVENUES		52,618.50	20,000.00	-62.0%
INTERFUND TRANSFERS		32,010.30	20,000.00	-02.076
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	0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		0.00	0.00	0.076
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		0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7010		0.00	
		0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0303	0.00	0.00	0.0%
N. C.		0.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs	7651	2.22	0.00	0.00
· · · · · · · · · · · · · · · · · · ·	7051	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.0%
CONTRIBUTIONS Contributions for Particular Property	2000			
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%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,618.50	20,000.00	-62.0%
5) TOTAL, REVENUES			52,618.50	20,000.00	-62.0%
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				
o) Frank Services	8000-8999	Event 7600	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)			52,618.50	20,000.00	-62.0%
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)			52,618.50	20,000.00	-62.0%
F. FUND BALANCE, RESERVES			·		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	527,165.11	579,783.61	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			527,165.11	579,783.61	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			527,165.11	579,783.61	10.0%
2) Ending Balance, June 30 (E + F1e)				599,783.61	
Components of Ending Fund Balance			579,783.61	339,763.01	3.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712			
		9712	0.00	0.00	0.0%
Prepaid Items All Others		9713 9719	0.00	0.00	0.0%
			0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		0750			
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	579,783.61	599,783.61	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

04 61408 0000000 Form 20 F8A2E5WABW(2024-25)

ResourceDescription2024-25 Unaudited Actuals2025-26 BudgetTotal, Restricted Balance0.000.00

					F8A2E5WABW(2024-2
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,841.25	0.00	-100.0%
5) TOTAL, REVENUES			97,841.25	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	191,760.47	20,000.00	-89.6%
6) Capital Outlay		6000-6999	0.00	3,000,000.00	Ne
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			191,760.47	3,020,000.00	1,474.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			,	3,523,553.55	.,
FINANCING SOURCES AND USES (A5 - B9)			(93,919.22)	(3,020,000.00)	3,115.59
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	6,018,620.47	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,018,620.47	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,924,701.25	(3,020,000.00)	-151.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	5,924,701.25	Nev
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			0.00	5,924,701.25	Ne
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,924,701.25	Ne
2) Ending Balance, June 30 (E + F1e)			5,924,701.25	2,904,701.25	-51.0%
Components of Ending Fund Balance			.,.,		
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	5,924,701.25	2,904,701.25	-51.09
c) Committed		0140	0,024,701.20	2,004,701.20	01.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.09
d) Assigned		9700	0.00	0.00	0.07
		0790	0.00	0.00	0.00
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated		0700	0.00	0.00	0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS					
1) Cash		_	_		
a) in County Treasury		9110	5,853,773.16		
Fair Value Adjustment to Cash in County Treasury		9111	17,224.91		
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	e Codes Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	62,003.18		
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		5,933,001.25		
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	8,300.00		
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		8,300.00		
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)		5,924,701.25		
FEDERAL REVENUE				
FEMA	8281	0.00	0.00	0.09
All Other Federal Revenue	8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0.00	0.00	0.09
OTHER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.0
All Other State Revenue	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09
OTHER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies				
Secured Roll	8615	0.00	0.00	0.09
Unsecured Roll	8616	0.00	0.00	0.09
Prior Years' Taxes	8617	0.00	0.00	0.09
Supplemental Taxes	8618	0.00	0.00	0.0
Non-Ad Valorem Taxes				
Parcel Taxes	8621	0.00	0.00	0.09
Other	8622	0.00	0.00	0.09
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	0.09
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.09
Leases and Rentals	8650	0.00	0.00	0.0
Interest	8660	80,616.34	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments	8662	17,224.91	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	0.00	97,841.25	0.00	-100.0
TOTAL, REVENUES		97,841.25	0.00	-100.0
CLASSIFIED SALARIES		27,011.20	5.50	.53.0
Classified Support Salaries	2200	0.00	0.00	0.0

Classified Supervisors' and Administrators' Salaries 2400 10 10 10 10 10 10 10	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00	0.0%
### CATURE STATE SALARIES ### CATURE S	0.00 0.00 0.00 0.00 0.00 0.00	0.00	1
	0.00 0.00 0.00 0.00 0.00		0.0
### PRIVATE BENEFITS \$TRS \$TRS \$TRS \$TRS \$TRS \$TRS \$TRS \$	0.00 0.00 0.00 0.00 0.00	0.00	0.0
STRS 3011-3102 PERS 3201-3202 OASDI/Modicare/Alternative 3301-3302 Health and Welfare Benefitis 3401-3402 Unemploy ment Insurance 3601-3602 OYEB, Allocated 3701-3702 OPEB, Allocated 3701-3702 OPEB, Allocated 3701-3702 OPEB, Allocated 3701-3702 OPEB, Active Employees 3751-3752 TOTAL, EMPLOYEE BENEFITS 3901-3802 BOOKS AND SUPPLIES 4200 Materials and Supplies 4200 Non-capitalized Equipment 4400 North BOOKS AND SUPPLIES 5500 SERVICES AND OTHER OPERATING EXPENDITURES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transi error of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 570 CAPITAL OUTLAY 500 Land <	0.00 0.00 0.00 0.00	l .	0.0
PERSI 3201-3202 OASDIMedicare/Alternative 3301-3302 H-ealth and Welfare Benefits 3401-3402 Unemploy ment Insurance 3601-3602 Workers' Compensation 3601-3602 OPEB, Allocated 3761-3702 OPEB, Active Employees 3751-3752 Other Employee Benefits 3801-3802 TOTAL, EMPLOYEE BENEFITS 3801-3802 BOOKS AND SUPPLIES 4200 Books and Other Reference Materials 4200 Noncapitalized Equipment 4400 TOTAL, BROKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5500 Traval and Conferences 5500 Insurance 5500 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5500 Transfers of Direct Coats - Interfund 5700 Total, EXPINCES AND OTHER OPERATING EXPENDITURES 5000 Communications 5000	0.00 0.00 0.00 0.00		
OASDI/Medicare/Alternative 3301-3302 Health and Welfare Benefits 3401-3402 Unemploy ment Insurance 3601-3602 Workers' Compensation 3601-3602 OPEB, Altove Employees 3751-3702 OPEB, Altove Employees Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS 3901-3902 BOOKS AND SUPPLIES 4200 Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5100 Services AND OTHER OPERATING EXPENDITURES 5100 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5500 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 600 CAPITAL OUTLAY 6170 Land 6100 <t< td=""><td>0.00 0.00 0.00</td><td>0.00</td><td>0.0</td></t<>	0.00 0.00 0.00	0.00	0.0
Health and Welfare Benefits	0.00 0.00	0.00	0.0
Unemployment Insurance	0.00	0.00	0.0
Workers' Compensation 3601-3602 OPEB, Allocated 3771-3702 OPEB, Altove Employees 3751-3762 OLHE Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS 3901-3902 BOOKS AND SUPPLIES 4200 Materials and Supplies 4300 Moncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 SUbagreements for Services 5200 Travel and Conferences 5200 Insurance 4600-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 5800 Captral Outlay 6100 Land Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Lease Assets		0.00	0.0
OPEB, Active Employees 3751-3752 OPEB, Active Employees 3751-3752 OTTAL, EMPLOYEE BENEFITS 3901-3902 BOOKS AND SUPPLIES 4200 BOOKS AND SUPPLIES 4200 Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5500 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Strayel and Conferences 5200 Insurance 5400-450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 5710 CAPITAL OUTLAY 510 Land Improvements 6100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6600 <td>0.00</td> <td>0.00</td> <td>0.0</td>	0.00	0.00	0.0
OPEB, Active Employees 3751-3752 Other Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS 3901-3902 BOOKS AND SUPPLIES 4200 Books and Other Reference Materials 4200 Materials and Supplies 4300 Nonceptifableed Equipment 400 TOTAL, BOOKS AND SUPPLIES 5500 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Travel and Conferences 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentlats, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs 5710 Transfers of Direct Costs 570 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Subscription Ass	1	0.00	0.0
Other Employee Benefits 3901-3902 TOTAL, EMPLOYEE BENEFITS 4200 BOOKS AND SUPPLIES 4200 Materials and Supplies 4300 Materials and Supplies 4400 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6100 CAPITAL OUTLAY 5100 Land Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600	0.00	0.00	0.0
### BOOKS AND SUPPLIES ### BOOKS AND SUPPLIES ### BOOKS AND SUPPLIES ### SURBIGGER Equipment Add Add Add Add Add Add Add Add Add Ad	0.00	0.00	0.0
BOOKS AND SUPPLIES 4200 Materials and Supplies 4300 Materials and Supplies 4300 Materials and Supplies 4400 Noncapitalized Equipment 4400 TOTAL, BOOKS AND SUPPLIES 5100 SERVICES AND OTHER OPERATING EXPENDITURES 5100 Subagreements for Services 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs - Interfund 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6700 CAPITAL OUTLAY Land Improvements 6100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6700	0.00	0.00	0.0
Books and Other Reference Materials 4200 Materials and Supplies 4300 Noncapitalized Equipment 400 TOTAL, BOOKS AND SUPPLIES 400 SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6100 Cantal UUTLAY 6100 Land Improvements 6100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Lease Assets 6000 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 7299 Other Transfers Out to All Others 7299	0.00	0.00	0.0
Materials and Supplies 4300 Noncapitalized Equipment 4400 TOTAL, BOCKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES SUbagreements for Services 5100 Travel and Conferences 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 6100 CAPITAL OUTLAY 6100 Land Improvements 6100 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Boulscription Assets 6500 Equipment 6400 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 710 OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others <	0.00	0.00	0.00
Moncapitalized Equipment A4400 TOTAL, BOOKS AND SUPPLIES	0.00	0.00	0.04
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5000 Travel and Conferences 5400-5450 Operations and Housekeeping Services 55000 Rentals, Leases, Repairs, and Noncapitalized Improvements 56000 Rentals, Leases, Repairs, and Noncapitalized Improvements 56000 Rentals, Leases, Repairs, and Noncapitalized Improvements 56000 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 59000 Communications 59000 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 61000 Buildings and Improvements 61000 Equipment Replacement 64000 Equipment Replacement 65000 Equipment Replacement 65000 Equipment Replacement 65000 Usubscription Assets 66000 Subscription Assets 66000 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7435 Debt Service - Interest 7436 Other Debt Service - Interest 7436 Other Debt Service - Principal 7439 TOTAL, CHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers of 18918	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Travel and Conferences 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 600 CAPITAL OUTLAY Land Improvements 6100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6600 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 701 OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7435 Debt Service - Interest 7435	0.00	0.00	0.0
Subagreements for Services 5100 Travel and Conferences 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 5900 CAPITAL OUTLAY Land Improvements 6100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 5790 OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service Principal 7436 Other Debt Service - Principal 7436 Other Debt Service - Principal	3.00	0.00	0.0
Travel and Conferences 5200 Insurance 5400-5450 Operations and Housekeeping Services 5500 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5800 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 5800 CAPITAL OUTLAY 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY 700 OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 729 Debt Service 1743 Repayment of State School Building Fund Aid - Proceeds from Bonds 743 Other Debt Service - Principal 743 TOTAL, EXPENDITURES	0.00	0.00	0.0
Insurance	0.00	0.00	0.0
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 Rentals, Leases, Repairs, and Noncapitalized Improvements 5700 Transfers of Direct Costs Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6600 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7299 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, CHERO UTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	18,620.47	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment 6500 Equipment 6600 Equipment Replacement 6600 Subscription Assets Subscription Assets TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7498 Debt Service - Interest 7498 Other Debt Service - Principal 7498 TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Transfers of Direct Costs 5710 Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 61100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment 8eplacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 6110 Chers 7435 Debt Service 1 Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 Other Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, CAPITAL OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Transfers of Direct Costs - Interfund 5750 Professional/Consulting Services and Operating Expenditures 5800 Communications 5900 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out 6 All Others 7435 Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS INTERFUND TRANSFERS INTERFUND TRANSFERS Interfund Transfers In 8919	0.00	0.00	0.0
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 61100 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7299 Debt Service - Interest 7438 Other Debt Service - Interest 7438 Other Debt Service - Interest 7438 TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES CAPITAL OUTLAY Land 6100 Land Improvements 61100 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment 6500 Equipment 76500 Equipment 86500 Equipment 86500 Equipment 86500 Cusase Assets 6600 Subscription Assets 6600 Subscription Assets 6600 Subscription Assets 707AL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7299 Debt Service 87435 Debt Service - Interest 7435 Other Debt Service - Interest 7436 Other Debt Service - Principal 7439 TOTAL, CAPITAL OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	173,140.00	20,000.00	-88.4
CAPITAL OUTLAYLand6100Land Improvements6170Buildings and Improvements of Buildings6200Books and Media for New School Libraries or Major Expansion of School Libraries6300Equipment6400Equipment Replacement6500Lease Assets6600Subscription Assets6700TOTAL, CAPITAL OUTLAYOTHER OUTGO (excluding Transfers of Indirect Costs)Other Transfers Out7299Debt Service7299Repay ment of State School Building Fund Aid - Proceeds from Bonds7435Debt Service - Interest7438Other Debt Service - Principal7439TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)TOTAL, EXPENDITURESINTERFUND TRANSFERSINTERFUND TRANSFERS INOther Authorized Interfund Transfers In8919	0.00	0.00	0.0
Land Improvements 6170 Buildings and Improvements of Buildings 6200 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 Equipment 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6600 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7299 Debt Serv ice Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Serv ice - Interest 7438 Other Debt Serv ice - Principal 7439 TOTAL, CHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	191,760.47	20,000.00	-89.69
Land Improvements Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Equipment Replacement Ease Assets Subscription Assets TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others Repay ment of State School Building Fund Aid - Proceeds from Bonds TOTAL, CHITAL OUTGO (excluding Transfers of Indirect Costs) Debt Serv ice Repay ment of State School Building Fund Aid - Proceeds from Bonds T435 Debt Serv ice - Interest TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In			
Buildings and Improvements of Buildings Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Equipment Replacement Equipment Replacement Easse Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7299 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, THEREFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8819	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement 6400 Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7299 Debt Serv ice Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 757AL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, THER OUTGO (excluding Transfers of Indirect Costs) TOTAL, ATASE INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In	0.00	0.00	0.0
Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7299 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, THEROUTGO (excluding Transfers of Indirect Costs) TOTAL, THEROUTGO (excluding Transfers of Indirect Costs) TOTAL, ATTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	3,000,000.00	Ne
Equipment Replacement 6500 Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out to All Others 7299 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Lease Assets 6600 Subscription Assets 6700 TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Others 7299 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Subscription Assets TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others Pepay ment of State School Building Fund Aid - Proceeds from Bonds Pebt Service - Interest Pebt Service - Principal Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others All Other Transfers Out to All Others Pepay ment of State School Building Fund Aid - Proceeds from Bonds T435 Debt Service - Interest TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others 7299 Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Other Transfers Out All Other Transfers Out to All Others Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds T435 Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	3,000,000.00	Ne
All Other Transfers Out to All Others Debt Service Repay ment of State School Building Fund Aid - Proceeds from Bonds Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919			
Debt Service Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 757AL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919			
Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
Debt Service - Interest 7438 Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919			
Other Debt Service - Principal 7439 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.09
TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0
INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	0.00	0.00	0.09
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919	i	3,020,000.00	1,474.99
Other Authorized Interfund Transfers In 8919	191,760.47		
	191,760.47	2.55	
(a) I(A) AL INTERELIND TRANSFERS IN		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 Equilities Fund 7612		0.00	1
To: State School Building Fund/County School Facilities Fund 7613 Other Authorized Interfund Tenefore Out	0.00	0.00	0.0
Other Authorized Interfund Transfers Out 7619 (b) TOTAL INTEREUND TRANSFERS OUT	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	6,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	18,620.47	0.00	-100.0%
(c) TOTAL, SOURCES			6,018,620.47	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,018,620.47	0.00	-100.0%

				F8AZE3WABW(2024-2		
Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	97,841.25	0.00	-100.0%	
5) TOTAL, REVENUES			97,841.25	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		8,140.00	3,000,000.00	36,755.0%	
		Except 7600-	.,	.,,	,	
9) Other Outgo	9000-9999	7699	183,620.47	20,000.00	-89.1%	
10) TOTAL, EXPENDITURES			191,760.47	3,020,000.00	1,474.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(93,919.22)	(3,020,000.00)	3,115.5%	
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	6,018,620.47	0.00	-100.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			6,018,620.47	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,924,701.25	(3,020,000.00)	-151.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	0.00	5,924,701.25	New	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			0.00	5,924,701.25	New	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,924,701.25	New	
2) Ending Balance, June 30 (E + F1e)			5,924,701.25	2,904,701.25	-51.0%	
Components of Ending Fund Balance			5,52.5,55.25	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
		9712	0.00	0.00	0.0%	
Prepaid Items All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	5,924,701.25	2,904,701.25	-51.0%	
c) Committed		0750	0.55			
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%	

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 21 F8A2E5WABW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	5,924,701.25	2,904,701.25
Total, Restricted Balance		5,924,701.25	2,904,701.25

Per selektion	Para 6 :	Ohi i O	2024-25	2025-26	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	39,250.08	17,000.00	-56.7%
5) TOTAL, REVENUES			39,250.08	17,000.00	-56.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	11,516.25	15,000.00	30.39
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		7000 7000	11,516.25	15,000.00	30.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			,010.20	.5,000.00	30.37
FINANCING SOURCES AND USES (A5 - B9)			27,733.83	2,000.00	-92.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
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)			27,733.83	2,000.00	-92.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,674.20	130,408.03	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			102,674.20	130,408.03	27.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			102,674.20	130,408.03	27.09
2) Ending Balance, June 30 (E + F1e)			130,408.03	132,408.03	1.59
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	130,408.03	132,408.03	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated				5.55	3.0
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			5.55	3.33	3.0
1) Cash					
a) in County Treasury		9110	130,025.43		
Fair Value Adjustment to Cash in County Treasury		9111	382.60		
1) 1 am value Aujustinent to Gash in Godilly Treasury		9110	0.00		
h) in Ranke			ı U.UU I	1	
b) in Banks			l		
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130 9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			130,408.03		
H. DEFERRED OUTFLOWS OF RESOURCES			100,400.00		
		0.400	0.00		
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)			130,408.03		
			100,400.00		
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.
Unsecured Roll		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	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.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	5,331.11	2,000.00	-62.
Net Increase (Decrease) in the Fair Value of Investments		8662	6,675.65	0.00	-100.
Fees and Contracts			2,213.00	2.00	
Mitigation/Dev eloper Fees		8681	27,243.32	15,000.00	-44.
Other Local Revenue		0001	21,240.02	13,000.00	-44.
		0000	2.00	2.55	_
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			39,250.08	17,000.00	-56.
TOTAL, REVENUES			39,250.08	17,000.00	-56.
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0	
Other Classified Salaries		2900	0.00	0.00	0.0	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.	
PERS		3201-3202	0.00	0.00	0.	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.	
Unemployment Insurance		3501-3502	0.00	0.00	0.	
Workers' Compensation		3601-3602	0.00	0.00	0.	
OPEB, Allocated		3701-3702	0.00	0.00	0.	
OPEB, Active Employees		3751-3752	0.00	0.00	0.	
Other Employee Benefits		3901-3902	0.00	0.00	0.	
TOTAL, EMPLOYEE BENEFITS		3301-3302	0.00	0.00	0.	
			0.00	0.00	0.	
BOOKS AND SUPPLIES		4100	0.00	0.00	0.4	
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials		4100	0.00	0.00	0.	
		4200	0.00	0.00	0.	
Materials and Supplies		4300	0.00	0.00	0.	
Noncapitalized Equipment		4400	0.00	0.00	0.	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.	
Travel and Conferences		5200	0.00	0.00	0.	
Insurance		5400-5450	0.00	0.00	0.	
Operations and Housekeeping Services		5500	0.00	0.00	0.	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.	
Transfers of Direct Costs		5710	0.00	0.00	0.	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.	
Professional/Consulting Services and Operating Expenditures		5800	11,516.25	15,000.00	30.	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,516.25	15,000.00	30.3	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.	
Land Improvements		6170	0.00	0.00	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.	
Subscription Assets		6700	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0.	
			0.00	0.00	0.	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out to All Others		7000	0.55	2		
All Other Transfers Out to All Others		7299	0.00	0.00	0.	
Debt Service				_		
Debt Service - Interest		7438	0.00	0.00	0.	
Other Debt Service - Principal		7439	0.00	0.00	0.	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.	
TOTAL, EXPENDITURES			11,516.25	15,000.00	30.	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0	
		7040	0.00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	0.00			
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.	

			1		
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,250.08	17,000.00	-56.7%
5) TOTAL, REVENUES			39,250.08	17,000.00	-56.7%
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		11,516.25	15,000.00	30.3%
0.01.01	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,516.25	15,000.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			27,733.83	2,000.00	-92.8%
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)			27,733.83	2,000.00	-92.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,674.20	130,408.03	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,674.20	130,408.03	27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,674.20	130,408.03	27.0%
2) Ending Balance, June 30 (E + F1e)			130,408.03	132,408.03	1.5%
Components of Ending Fund Balance			,	, , , , , , , , , , , , , , , , , , , ,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9719	130,408.03	132,408.03	1.5%
c) Committed		3140	130,406.03	132,400.03	1.5%
		9750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments (by Resource/Object)					
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0700	0.55		,
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0===			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 25 F8A2E5WABW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	130,408.03	132,408.03
Total, Restricted Balance		130,408.03	132,408.03

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9.58	0.00	-100.0%
5) TOTAL, REVENUES			9.58	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	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9.58	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
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)			9.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95.92	105.50	10.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			95.92	105.50	10.09
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			95.92	105.50	10.09
2) Ending Balance, June 30 (E + F1e)			105.50	105.50	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
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		9740	0.00	0.00	0.0
		9750	0.00	0.00	0.0
Stabilization Arrangements					
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		0700	405.50	405 50	0.00
Other Assignments		9780	105.50	105.50	0.09
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	105.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	.31		
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		

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			105.50		
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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			105.50		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0230	0.00	0.00	0.0%
			0.00	0.00	0.07
OTHER STATE REVENUE		0507	0.00	0.00	0.00
Pass-Through Revenues from State Sources	0000	8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4.34	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	5.24	0.00	-100.09
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			9.58	0.00	-100.09
TOTAL, REVENUES			9.58	0.00	-100.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.04
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
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Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description Resource Co	des Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.09
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	0.09
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.09
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	0.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.09
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	0.09
To County Offices	7212	0.00	0.00	0.09
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	0.09
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	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.09
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	0.04
·		1		

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

04 61408 0000000 Form 40 F8A2E5WABW(2024-25)

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

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9.58	0.00	-100.0%
5) TOTAL, REVENUES			9.58	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%
		Except 7600-			
9) Other Outgo	9000-9999	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)			9.58	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)			9.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95.92	105.50	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95.92	105.50	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95.92	105.50	10.0%
2) Ending Balance, June 30 (E + F1e)			105.50	105.50	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		9740	0.00	0.00	0.076
		9750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments (by Resource/Object)					
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	105.50	105.50	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%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

04 61408 0000000 Form 40 F8A2E5WABW(2024-25)

ResourceDescription2024-25 Unaudited Actuals2025-26 BudgetTotal, Restricted Balance0.000.00

					F8A2E5WABW(2024-25)	
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	4,605.00	0.00	-100.0%	
5) TOTAL, REVENUES			4,605.00	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	0.09	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09	
4) Books and Supplies		4000-4999	0.00	0.00	0.09	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	
6) Capital Outlay		6000-6999	0.00	0.00	0.0	
7) Other Outgo (evaluding Transfers of Indirect Costs)		7100-7299,				
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.09	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	
9) TOTAL, EXPENDITURES			0.00	0.00	0.0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,605.00	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			3.33			
a) Sources		8930-8979	292,188.58	0.00	-100.0°	
b) Uses		7630-7699	0.00	0.00	0.0	
		8980-8999	0.00	0.00	0.0	
Contributions TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	292,188.58	0.00		
					-100.09	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			296,793.58	0.00	-100.09	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	0.00	296,793.58	Ne	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			0.00	296,793.58	Ne	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			0.00	296,793.58	Ne	
2) Ending Balance, June 30 (E + F1e)			296,793.58	296,793.58	0.0	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0	
Stores		9712	0.00	0.00	0.09	
Prepaid Items		9713	0.00	0.00	0.0	
All Others		9719	0.00	0.00	0.0	
b) Restricted		9740	296,793.58	296,793.58	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		0.00	0.00	0.00	0.0	
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						
		9110	0.00			
a) in County Treasury						
Fair Value Adjustment to Cash in County Treasury Fair Value Adjustment to Cash in County Treasury		9111	870.76			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
d) with Fiscal Agent/Trustee		9135	295,922.82			
e) Collections Awaiting Deposit		9140	0.00			

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			296,793.58		
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		
		9030			
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)			296,793.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.04
Unsecured Roll		8612	0.00	0.00	0.0
Prior Years' Taxes		8613	0.00	0.00	0.0
		8614			
Supplemental Taxes			0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Interest		8660	3,734.24	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	870.76	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			4,605.00	0.00	-100.0
TOTAL, REVENUES			4,605.00	0.00	-100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)		<u> </u>			
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
			0.00	0.00	0.0
TOTAL EVDENDITUDES			. 0.00	0.00	1 0.0
TOTAL, EXPENDITURES			0.00		
TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN			0.00		

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

04 61408 0000000 Form 51 F8A2E5WABW(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	292,188.58	0.00	-100.0%
(c) TOTAL, SOURCES			292,188.58	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			292,188.58	0.00	-100.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

				F 8AZE5WABW (2024-25		
Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	4,605.00	0.00	-100.0%	
5) TOTAL, REVENUES			4,605.00	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%	
		Except 7600-	0.00	0.00	0.07	
9) Other Outgo	9000-9999	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)			4,605.00	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	292,188.58	0.00	-100.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			292,188.58	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			296,793.58	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	0.00	296,793.58	Nev	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
		9793	0.00	296,793.58	Nev	
c) As of July 1 - Audited (F1a + F1b)		0705			0.0%	
d) Other Restatements		9795	0.00	0.00 296,793.58		
e) Adjusted Beginning Balance (F1c + F1d)			0.00		Nev	
2) Ending Balance, June 30 (E + F1e)			296,793.58	296,793.58	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	296,793.58	296,793.58	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.09	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 51 F8A2E5WABW(2024-25)

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	296,793.58	296,793.58
Total, Restricted Balance		296,793.58	296,793.58

				F8A2E5WABW(2024-25)	
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14.67	0.00	-100.0%
5) TOTAL, REVENUES			14.67	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	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
7) Other Odigo (excluding Handreis of Hamot Odots)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14.67	0.00	-100.0 ^d
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
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)			14.67	0.00	-100.0°
F. FUND BALANCE, RESERVES				****	
Beginning Fund Balance					
		9791	147.04	161 71	10.0
a) As of July 1 - Unaudited			147.04	161.71	
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			147.04	161.71	10.0
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			147.04	161.71	10.0
2) Ending Balance, June 30 (E + F1e)			161.71	161.71	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	161.71	161.71	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	161.24		
Fair Value Adjustment to Cash in County Treasury		9111	.47		
i) Fair value Adjustinent to Cash in County Treasury					
b) in Banks		9120	0.00		
b) in Banks					
		9120 9130 9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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		0000	161.71		
			101.71		
H. DEFERRED OUTFLOWS OF RESOURCES		0.400			
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			0.00		
			161.71		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			161.71		
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	6.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8.01	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14.67	0.00	-100.0%
TOTAL, REVENUES			14.67	0.00	-100.0%
			14.01	0.00	100.07
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service		7,00			
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		. 313	0.00	0.00	0.0%
			0.00	0.00	0.07
OTHER SOURCES/USES					
SOURCES Other 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	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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%

			T	F8AZE5WABW(2024-25		
Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	14.67	0.00	-100.0%	
5) TOTAL, REVENUES			14.67	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%	
		Except 7600-				
9) Other Outgo	9000-9999	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)			14.67	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)			14.67	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	147.04	161.71	10.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			147.04	161.71	10.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			147.04	161.71	10.0%	
2) Ending Balance, June 30 (E + F1e)			161.71	161.71	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9711	0.00	0.00	0.0%	
Prepaid Items		9712	0.00	0.00	0.0%	
All Others		9713 9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed		0750				
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	161.71	161.71	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%	

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

04 61408 0000000 Form 56 F8A2E5WABW(2024-25)

ResourceDescription2024-25 Unaudited Actuals2025-26 BudgetTotal, Restricted Balance0.000.00

			-		
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	88,451.94	35,000.00	-60.49
5) TOTAL, REVENUES			88,451.94	35,000.00	-60.49
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
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	29,750.66	15,000.00	-49.6
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
7) Other Outgo (excluding mainsters of multiect costs)		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			29,750.66	15,000.00	-49.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,701.28	20,000.00	-65.9
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)			58,701.28	20,000.00	-65.9
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	742,946.83	801,648.11	7.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			742,946.83	801,648.11	7.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			742,946.83	801,648.11	7.9
2) Ending Net Position, June 30 (E + F1e)			801,648.11	821,648.11	2.5
Components of Ending Net Position			,	. , ,	
a) Net Investment in Capital Assets		9796	801,648.11	821,648.11	2.5
b) Restricted Net Position		9797	0.00	0.00	0.0
c) Unrestricted Net Position		9790	0.00	0.00	0.0
G. ASSETS		0.00	0.00	0.00	0.0
1) Cash					
a) in County Treasury		9110	284,998.39		
Fair Value Adjustment to Cash in County Treasury		9111	838.62		
b) in Banks		9120	92,722.92		
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	423,388.18		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9310	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		

					F8A2E5WABW(2024-25)		
Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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				
Accumulated Amortization-Subscription Assets		9475	0.00				
		9475					
11) TOTAL, ASSETS			801,948.11				
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	300.00				
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			300.00				
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)			801,648.11				
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							
		9634	0.00	0.00	0.00		
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%		
Interest		8660	26,099.31	20,000.00	-23.49		
Net Increase (Decrease) in the Fair Value of Investments		8662	49,252.63	15,000.00	-69.5%		
Other Local Revenue							
All Other Local Revenue		8699	13,100.00	0.00	-100.09		
TOTAL, OTHER LOCAL REVENUE			88,451.94	35,000.00	-60.49		
TOTAL, REVENUES			88,451.94	35,000.00	-60.49		
CERTIFICATED SALARIES							
Certificated Teachers' Salaries		1100	0.00	0.00	0.09		
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		0.0		
		1900		0.00			
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0		
			I				
CLASSIFIED SALARIES Classified Instructional Salaries		2100	0.00	0.00			
		2100 2200	0.00 0.00	0.00 0.00			
					0.0 0.0 0.0		

				F8A2E5WABW(2024-2
Description Resource Cod	es Object Codes	2024-25 Unaudited Actuals	2025-26 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	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.09
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	0.09
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	4700	0.00	0.00	0.0%
		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES	5100	0.00		
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	29,750.66	15,000.00	-49.6%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		29,750.66	15,000.00	-49.6%
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		29,750.66	15,000.00	-49.6%
INTERFUND TRANSFERS			10,000	
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0010	0.00	0.00	0.0%
		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES Other Sources				
Other Sources	9005	0.00	0.00	0.00
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	0.09
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.04
All Other Financing Uses	7699	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.09
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.04
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.09

Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

04 61408 0000000 Form 73 F8A2E5WABW(2024-25)

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

			2024-25	2025-26	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	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	88,451.94	35,000.00	-60.4%
5) TOTAL, REVENUES			88,451.94	35,000.00	-60.4%
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		29,750.66	15,000.00	-49.6%
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			29,750.66	15,000.00	-49.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,701.28	20,000.00	-65.9%
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)			58,701.28	20,000.00	-65.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	742,946.83	801,648.11	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,946.83	801,648.11	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			742,946.83	801,648.11	7.9%
2) Ending Net Position, June 30 (E + F1e)			801,648.11	821,648.11	2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	801,648.11	821,648.11	2.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

04 61408 0000000 Form 73 F8A2E5WABW(2024-25)

ResourceDescription2024-25 Unaudited Actuals2025-26 BudgetTotal, Restricted Net Position0.000.00

	2024	I-25 Unaudited Actu	als		2025-26 Budget	
Description	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)	510.16	511.06	519.25	465.93	465.93	517.41
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)	510.16	511.06	519.25	465.93	465.93	517.41
5. 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	2.52	2.71	2.71	2.52	2.52	2.52
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)	2.52	2.71	2.71	2.52	2.52	2.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	512.68	513.77	521.96	468.45	468.45	519.93
7. Adults in Correctional Facilities						
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	202	4-25 Unaudited Actu	ıals		2025-26 Budget	
Description	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)						

	202	4-25 Unaudited Actu	ıals		2025-26 Budget	
Description	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 the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 01.				
1. Total Charter School Regular ADA				53.20	53.20	53.20
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	53.20	53.20	53.20
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	in Fund 09 or Fun	d 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	53.20	53.20	53.20

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	283,366.00		283,366.00			283,366.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	283,366.00	0.00	283,366.00	0.00	0.00	283,366.00
Capital assets being depreciated:						
Land Improvements	3,594,796.00		3,594,796.00	20,200.00		3,614,996.00
Buildings	15,128,807.00		15,128,807.00	25,699.64		15,154,506.64
Equipment	2,572,489.00		2,572,489.00	71,911.35		2,644,400.35
Total capital assets being depreciated	21,296,092.00	0.00	21,296,092.00	117,810.99	0.00	21,413,902.99
Accumulated Depreciation for:						
Land Improvements	(740,148.00)		(740,148.00)			(740, 148.00)
Buildings	(4,367,000.00)		(4,367,000.00)			(4,367,000.00)
Equipment	(1,464,000.00)		(1,464,000.00)			(1,464,000.00)
Total accumulated depreciation	(6,571,148.00)	0.00	(6,571,148.00)	0.00	0.00	(6,571,148.00)
Total capital assets being depreciated, net excluding lease and subscription assets	14,724,944.00	0.00	14,724,944.00	117,810.99	0.00	14,842,754.99
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Gov ernmental activity capital assets, net	15,008,310.00	0.00	15,008,310.00	117,810.99	0.00	15,126,120.99
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals 2024-25 Unaudited Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

04 61408 0000000 Form CEA F8A2E5WABW(2024-25)

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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	3,590,104.30	301	0.00	303	3,590,104.30	305	0.00		307	3,590,104.30	309
2000 - Classified Salaries	1,472,743.84	311	37,359.57	313	1,435,384.27	315	171,524.61	186,570.56	317	1,248,813.71	319
3000 - Employ ee Benefits	2,242,770.37	321	63,197.65	323	2,179,572.72	325	77,046.35	81,597.62	327	2,097,975.10	329
4000 - Books, Supplies Equip Replace. (6500)	499,552.50	331	45,870.55	333	453,681.95	335	132,616.80	214,164.49	337	239,517.46	339
5000 - Services & 7300 - Indirect Costs	1,311,391.65	341	10,062.85	343	1,301,328.80	345	9,603.54	216,231.54	347	1,085,097.26	349
•				TOTAL	8,960,072.04	365			TOTAL	8,261,507.83	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		EDF No.
1. Teacher Salaries as Per EC 41011.	1100	2,883,416.02	375
2. Salaries of Instructional Aides Per EC 41011.	2100	338,285.03	380
3. STRS	3101 & 3102	780,831.90	382
4. PERS	3201 & 3202	95,351.94	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	65,467.44	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	399,464.64	385
7. Unemployment Insurance	3501 & 3502	1,513.90	390
8. Workers' Compensation Insurance	3601 & 3602	75,298.57	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)		4,639,629.44	395
12. Less: Teacher and Instructional Aide Salaries and		4,039,029.44	-
Benefits deducted in Column 2.			
		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			1
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)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS		4,639,629.44	39
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		56.16%	
16. District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')		0	

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

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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.

.16%	
00%	
$\overline{}$	
7.83	
0.00	
<u>-</u> - -	0.00

Unaudited Actuals 2024-25 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	6,000,000.00		6,000,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	6,432,450.00		6,432,450.00	0.00	0.00	6,432,450.00	
Total/Net OPEB Liability	2,942,000.00		2,942,000.00		38,000.00	2,904,000.00	
Compensated Absences Payable	21,290.00		21,290.00	2,656.00		23,946.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	9,395,740.00	0.00	9,395,740.00	6,002,656.00	38,000.00	15,360,396.00	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	58,000.00		58,000.00	0.00	0.00	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-ty pe activities long-term liabilities	58,000.00	0.00	58,000.00	0.00	0.00	58,000.00	0.00

Unaudited Actuals 2024-25 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		Funds 01, 09, and 6	2	2024-25 Expenditures	
Section I - Expenditures	Goals	Functions	Objects		
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,086,029.17	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	688,439.33	
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	56,149.38	
2. Capital Outlay	All except 7100- 7199	All except 5000- 5999	6000-6999 except 6600, 6700, 6910, 6920	97,610.99	
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	20,875.70	
4. Other Transfers Out	All	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	250,000.00	
		9100	7699		
6. All Other Financing Uses	All	9200	7651	0.00	
7. Nonagency	7100-7199	All except 5000- 5999, 9000-9999	1000-7999	0.00	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00	
9. Supplemental expenditures made as a result of a Presidentially declared disaster		Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)			424,636.07		
D. Plus additional MOE expenditures:1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000- 8699	0.00	
2. Expenditures to cover deficits for student body activities	Manually entered	. Must not include exp A or D1.	penditures in lines	0.00	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,972,953.77	
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				513.77	
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,464.92	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Tot	al	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.)			7,810,913.61	15,214.68	
 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)			7,810,913.61	15,214.68	
B. Required effort (Line A.2 times 90%)			7,029,822.25	13,693.21	
C. Current year expenditures (Line I.E and Line II.B)			8,972,953.77	17,464.92	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met		

Unaudited Actuals 2024-25 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

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F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

			2024-25 Calculations			2025-26 Calculations	
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIC	DR YEAR DATA		2023-24 Actual			2024-25 Actual	
Actu	al Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
			1	ı			
1.	FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
	(Preload/Line D11, PY column)	3,916,149.72		3,916,149.72			4,033,972.65
2.	PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	515.70		515.70			512.68
ADJ	USTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2023	3-24	Ad	ustments to 202	4-25
3.	District Lapses, Reorganizations and Other Transfers						
4.	Temporary Voter Approved Increases						
5.	Less: Lapses of Voter Approved Increases						
6.	TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
	(Lines A3 plus A4 minus A5)			0.00			0.00
7.	. ADJUSTMENTS TO PRIOR YEAR ADA						
	(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CUR	RENT YEAR GANN ADA		2024-25 P2 Repor	t	2	025-26 P2 Estima	te
	udited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter ols reporting with the district						
1.	. Total K-12 ADA (Form A, Line A6)	512.68		512.68	468.45		468.45
2	Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	53.20		53.20
3	TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		•	512.68			521.65
C. CUR	RENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2024-25 Actual			2025-26 Budget	
AID	RECEIVED						
TAXE	ES AND SUBVENTIONS (Funds 01, 09, and 62)						
1.	Homeowners' Exemption (Object 8021)	29,548.14		29,548.14	29,548.00		29,548.00
2	. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3.	Other Subventions/In-Lieu Taxes (Object 8029)	2,405.31		2,405.31	2,406.00		2,406.00
4.	Secured Roll Taxes (Object 8041)	3,824,311.23		3,824,311.23	3,705,911.00		3,705,911.00
5.	Unsecured Roll Taxes (Object 8042)	299,990.48		299,990.48	287,162.00		287,162.00
6.	Prior Years' Taxes (Object 8043)	5,572.26		5,572.26	7,473.00		7,473.00
7	Supplemental Taxes (Object 8044)	29,749.26		29,749.26	26,318.00		26,318.00

		2024-25 Calculations		2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev . Augmentation Fund (ERAF) (Object 8045)	(783,277.62)		(783,277.62)	(781,992.00)		(781,992.00)
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)	3,408,299.06	0.00	3,408,299.06	3,276,826.00	0.00	3,276,826.00
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)	3,408,299.06	0.00	3,408,299.06	3,276,826.00	0.00	3,276,826.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			24,915.41			3,750.65
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	24,915.41	0.00	0.00	3,750.65
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,995,343.00		3,995,343.00	4,997,694.00		4,997,694.00
25. LCFF State Aid - Prior Years (Object 8019)	2,502.00		2,502.00	0.00		0.00
26. TOTAL STATE AID RECEIVED						
(Lines C24 plus C25)	3,997,845.00	0.00	3,997,845.00	4,997,694.00	0.00	4,997,694.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	10,424,271.83		10,424,271.83	10,493,151.00		10,493,151.00

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

		2024-25 Calculations			2025-26 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	677,685.51		677,685.51	200,000.00		200,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		2024-25 Actual			2025-26 Budget	:
PRELIMINARY APPROPRIATIONS LIMIT						_
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,916,149.72			4,033,972.65
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided						
by [A2 plus A7]) (Round to four decimal places)			0.9941			1.0175
4. PRELIMINARY APPROPRIATIONS LIMIT						
(Lines D1 times D2 times D3)			4,033,972.65			4,368,901.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,408,299.06			3,276,826.00
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)			61,521.60			62,598.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			650,589.00			1,095,825.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			650,589.00			1,095,825.95
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines I plus D6c])	5		282,216.72			84,962.36
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,690,515.78			3,361,788.3
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)			368,372.28			1,010,863.59
9. Total Appropriations Subject to the Limit				-		
a. Local Revenues (Line D7b)			3,690,515.78			
b. State Subventions (Line D8)			368,372.28	-		
c. Less: Excluded Appropriations (Line C23)			24,915.41			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			4,033,972.65			
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4)			0.00			
SUMMARY		2024-25 Actual			2025-26 Budget	

Unaudited Actuals Fiscal Year 2024-25 School District Appropriations Limit Calculations

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		2024-25 Calculations		2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,033,972.65			4,368,901.30
12. Appropriations Subject to the Limit						
(Line D9d)			4,033,972.65			
"* Please provide below an explanation for each entry in the adjustments column."			•			
Analyn Dyer	ady er@biggs.c	org	-	530-868-1281 x		
Gann Contact Person	Contact Email	Address		Contact Phone	Number	

Dart I	Conoral	Administrativo	Share of Blant	Services Costs
Parti	- Generai	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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

454,977.29

- 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

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)

6,791,190.72

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)

6.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

2,458.60

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

640,417.37

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

0.00

California Dept of Education SACS Financial Reporting Software - SACS V13 File: ICR, Version 9

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)	71,779.27
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)	2,458.60
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	714,655.24
9. Carry-Forward Adjustment (Part IV, Line F)	(61,112.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	653,542.78
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,986,223.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	994,320.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	902,258.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	55,824.73
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	56,149.38
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)	
	375,912.41
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	30,390.00
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,	44 454 00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,451.20
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	0.00
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)	999,553.05
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)	2,458.60
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)	225,963.82
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)	222,009.07
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)	8,860,598.36
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)	8.07%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.38%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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)	714,655.24
B. Carry-forward adjustment from prior year(s)	
Carry-forward adjustment from the second prior year	(78,438.60)
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 (7.87%) 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 (7.87%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (7.87%) times Part III, Line B19); zero if positive	(61,112.46)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(61,112.46)
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:	7.38%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-30556.23) is applied to the current year calculation and the remainder	
(\$-30556.23) is deferred to one or more future years:	7.72%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment (\$-20370.82) is applied to the current year calculation and the remainder	
(\$-40741.64) is deferred to one or more future years:	7.84%
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)	(61,112.46)

Unaudited Actuals 2024-25 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed indirect cost rate:	7.87%
Highest rate used in any program:	7 87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	288,748.80	22,724.00	7.87%
01	3213	75,832.86	5,747.76	7.58%
01	3310	108,987.59	8,546.41	7.84%
01	4035	29,139.01	2,293.00	7.87%
01	4126	11,592.42	736.58	6.35%
01	4127	17,492.86	359.14	2.05%
01	4201	1,308.76	103.00	7.87%
01	6500	694,152.05	54,629.00	7.87%
01	6762	90,489.59	7,121.00	7.87%
01	7413	57,378.42	4,514.00	7.87%
01	7435	199,764.04	15,721.00	7.87%
01	9010	92,386.60	882.00	0.95%
13	5310	220,120.91	13,075.00	5.94%

Unaudited Actuals 2024-25 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Printed: 9/3/2025 4:20 PM

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					
Adjusted Beginning Fund Balance	9791-9795	158,920.68		130,750.68	289,671.36
State Lottery Revenue	8560	116,694.50		55,292.58	171,987.08
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		275,615.18	0.00	186,043.26	461,658.44
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		57,889.00	57,889.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	57,889.00	57,889.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	275,615.18	0.00	128,154.26	403,769.44

D. COMMENTS:

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

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

Unaudited Actuals 2024-25 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

04 61408 0000000 Form PCRAF F8A2E5WABW(2024-25)

			Teacher Full-Tir	ne Equivalents		Classro	om 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	133,553.37	114,072.30	983,217.24	0.00	0.00
B. Enter Allocation Fa	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
	tion factors are only needed for a column if there are expenditures in line A.)							
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			2.50		29.00		
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			
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 Fa	octors	0.00	0.00	2.50	2.00	29.00	0.00	0.00

Unaudited Actuals 2024-25 General Fund and Charter Schools Funds Program Cost Report

			Direct Costs	-	-		
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	5,670,141.49	1,116,770.61	6,786,912.10	849,413.58		7,636,325.68
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	114,716.35	0.00	114,716.35	14,357.28		129,073.63
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	982,637.16	114,072.30	1,096,709.46	137,258.28		1,233,967.74
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	56,149.38	0.00	56,149.38	7,027.36		63,176.74
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
	Food Services					85,890.74	85,890.74
****	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					45,899.64	45,899.64
	Other Outgo					851,655.52	851,655.52
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	53,114.48		53,114.48
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(13,075.00)		(13,075.00
	Total General Fund and Charter Schools Funds Expenditures	6,823,644.38	1,230,842.91	8,054,487.29	1,048,095.98	983,445.90	10,086,029.17

Unaudited Actuals 2024-25 General Fund and Charter Schools Funds Form PCR F8A2E5WABW(2024-25) 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	4,282,878.61	162,408.50	232,689.56	465,669.37	198,031.32	199,310.73	55,824.73			73,328.67	0.00	5,670,141.49
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	73,018.59	0.00	0.00	0.00	0.00	0.00	0.00			41,697.76	0.00	114,716.35
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	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	630,326.44	0.00	0.00	0.00	232,568.08	119,742.64	0.00			0.00	0.00	982,637.16
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		56,149.38	0.00	0.00	0.00	56,149.38
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 C	harged Costs	4,986,223.64	162,408.50	232,689.56	465,669.37	430,599.40	319,053.37	55,824.73	56,149.38	0.00	115,026.43	0.00	6,823,644.38

^{*} Functions 7100-7199 for goals 8100 and 8500

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Unaudited Actuals 2024-25 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support C	osts (Based on factors i	nput on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	133,553.37	983,217.24	0.00	1,116,770.61
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)	114,072.30	0.00	0.00	114,072.30
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	·	247,625.67	983,217.24	0.00	1,230,842.91

Unaudited Actuals 2024-25 General Fund and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

04 61408 0000000 Form PCR F8A2E5WABW(2024-25)

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)	375,912.41
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	30,390.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	654,868.57
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	1,061,170.98
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,823,644.38
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,230,842.91
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,054,487.29
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)	424,390.77
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	424,390.77
D.	Total Direct Charged and Allocated Costs (B3 + C5)	8,478,878.06
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	12.52%

Unaudited Actuals 2024-25 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

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)	85,890.74				85,890.74
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			45,899.64		45,899.64
Other Outgo (Objects 1000 - 7999)				851,655.52	851,655.52
Total Other Costs	85,890.74	0.00	45,899.64	851,655.52	983,445.90

Unaudited Actuals 2024-25 General Fund Special Education Revenue Allocations Setup

04 61408 0000000 Form SEAS F8A2E5WABW(2024-25)

Current LEA:	04-61408-0000	4-61408-0000000 Biggs Unified							
Selected SELPA:	CE	(Enter a SELPA ID from the list below then save and close)							
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED							
ID	SELPA-TITLE	(from Form SEA)							
CE	Butte County								

Unaudited Actuals 2024-25 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

04 61408 0000000 Form SIAA F8A2E5WABW(2024-25)

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		Costs -		t Costs - rfund	Interfund	Imaane	Due	Duc To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(13,075.00)				
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation							13,075.00	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							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND							0.00	0.00
	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
					0.00	0.00	0.00	0.00
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	40.075.00	0.00				
Expenditure Detail	0.00	0.00	13,075.00	0.00	0.00	0.00		
Other Sources/Uses Detail					0.00	0.00	0.00	40.075.00
Fund Reconciliation							0.00	13,075.00
14 DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail	0.00	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					250,000.00	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 2024-25 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	FOR ALL FUNDS							3W(2024-25
		Costs - fund		t Costs - fund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	0.00
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 2024-25 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

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	-	OR ALL FUN			F8AZE5WAI	` '		
		Costs - fund		t Costs - rfund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	1							
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							0.00	0.00
Expenditure Detail								
Experialitare Detail							ll l	

Unaudited Actuals 2024-25 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

04 61408 0000000 Form SIAA F8A2E5WABW(2024-25)

Description		Costs - fund Transfers Out 5750	Indirect Costs - Interfund Transfers Transfers In Out 7350 7350		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	13,075.00	(13,075.00)	250,000.00	250,000.00	13,075.00	13,075.00

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 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								82.00
TOTAL EXPENDITURES (Fund	s 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	396,058.28		396,058.28
2000-2999	Classified Salaries	11,282.40	0.00	0.00	0.00	0.00	199,695.97		210,978.3
3000-3999	Employ ee Benefits	4,183.57	0.00	0.00	0.00	0.00	246,945.50		251,129.0
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	43,939.71		43,939.7
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	80,531.73		80,531.7
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	15,465.97	0.00	0.00	0.00	0.00	967,171.19	0.00	982,637.1
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	63,175.41		63,175.4
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
PCRA	Program Cost Report Allocations	114,072.30							114,072.3
	Total Indirect Costs and PCR Allocations	114,072.30	0.00	0.00	0.00	0.00	63,175.41	0.00	177,247.7
	TOTAL COSTS	129,538.27	0.00	0.00	0.00	0.00	1,030,346.60	0.00	1,159,884.8
FEDERAL EXPENDITURES (Fu	inds 01, 09, and 62; resources 3000-5999, except 3385)		ı						
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	69,214.77		69,214.7
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	27,423.01		27,423.0
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	9,641.55		9,641.5
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,819.26		1,819.2
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	889.00		889.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	108,987.59	0.00	108,987.5
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	8,546.41		8,546.4
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	8,546.41	0.00	8,546.4
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	117,534.00	0.00	117,534.0
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.0
	TOTAL COSTS								117,534.0
	TURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	1	ı	ı					
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	326,843.51		326,843.5

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 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
2000-2999	Classified Salaries	11,282.40	0.00	0.00	0.00	0.00	172,272.96		183,555.3
3000-3999	Employ ee Benefits	4,183.57	0.00	0.00	0.00	0.00	237,303.95		241,487.5
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	42,120.45		42,120.4
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	79,642.73		79,642.7
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	15,465.97	0.00	0.00	0.00	0.00	858,183.60	0.00	873,649.5
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	54,629.00		54,629.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
PCRA	Program Cost Report Allocations	114,072.30							114,072.3
	Total Indirect Costs and PCR Allocations	114,072.30	0.00	0.00	0.00	0.00	54,629.00	0.00	168,701.3
	TOTAL BEFORE OBJECT 8980	129,538.27	0.00	0.00	0.00	0.00	912,812.60	0.00	1,042,350.8
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.0
	TOTAL COSTS								1,042,350.8
AL EXPENDITURES (Fund	s 01, 09, & 62; resources 0000-1999 & 8000-9999)	J							
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.0
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	75,110.98		75,110.
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	34,682.19		34,682.
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	16,352.55		16,352.
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	390.00		390.0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
						0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		
7130 7430-7439	State Special Schools Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	•							0.00	
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,535.7
7430-7439	Debt Service Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00 126,535.72	0.00	126,535.
7430-7439 7310	Debt Service Total Direct Costs Transfers of Indirect Costs	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 126,535.72 0.00	0.00	0.0 126,535.7 0.0 0.0
7430-7439 7310	Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 126,535.72 0.00 0.00		126,535. 0.0 0.0
7430-7439 7310	Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 126,535.72 0.00 0.00	0.00	126,535 0.0 0.0 126,535
7430-7439 7310 7350	Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 126,535.72 0.00 0.00	0.00	126,535.7 0.0 0.0

 $^{^{\}star}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

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2023-24 Expenditures			A. State and Local	B. Local Only
	1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 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 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
	3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL 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.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation		
		(Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Coun	t			
	1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA,		
		2023-24 Expenditures by LEA (LE-CY) worksheet		
	2.	Enter any adjustments not included in Line C1 (explain below)		
	•			
	3 .	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation		
		(Line C1 plus Line C2)	0.00	

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

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

SELPA: Butte County (CE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
- a. Has left the jurisdiction of the agency;
- b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
- c. No longer needs the program of special education.

- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

SELPA:

Butte County (CE)

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].				
			State and Local	Local Only
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)		
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:				

Column A

Column B

California Dept of Education SACS Financial Reporting Software - SACS V13 File: SEMA, Version 10

SECTION 3

Column C

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

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

		Actual Expenditures	Actual Expenditures	
		(LE-CY Worksheet)	Comparison Year	Difference
		FY 2024-25	FY 2023-24	(A - B)
A. COMBINED STA	TE AND LOCAL EXPENDITURES METHOD			
Test 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	1,159,884.87		
	b. Less: Expenditures paid from federal sources	117,534.00		
	c. Expenditures paid from state and local sources	1,042,350.87	930,601.19	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		930,601.19	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	1,042,350.87	930,601.19	111,749.
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.		Q	
	·	Actual	Comparison Year	
Test 2	·	Actual FY 2024-25		Difference
Test 2	based on the combination of state and local expenditures. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual		Year	Difference
Test 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.	FY 2024-25	Year	Difference
Test 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	FY 2024-25 1,159,884.87	Year	Difference
Test 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 b. Less: Expenditures paid from federal sources	1,159,884.87 117,534.00	Year FY 2023-24	Difference
Test 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources	1,159,884.87 117,534.00	Year FY 2023-24 930,601.19	Difference
Test 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation	1,159,884.87 117,534.00	930,601.19 0.00	Difference
Test 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	1,159,884.87 117,534.00	930,601.19 0.00 930,601.19	Difference
Test 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1	1,159,884.87 117,534.00	930,601.19 0.00 930,601.19	Difference
Test 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2	1,159,884.87 117,534.00 1,042,350.87	930,601.19 0.00 930,601.19 0.00 0.00	Difference
Test 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 b. Less: Expenditures paid from federal sources c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	1,159,884.87 117,534.00 1,042,350.87	930,601.19 0.00 930,601.19 0.00 930,601.19	Difference

Comparison

Year

Actual

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

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

SELPA:	Butte County (CE)			
		FY 2024-25	FY 2021-22	Difference
Test 3	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	947,834.25	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	947,834.25	878,795.36	69,038.89
	If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.			
		Actual	Comparison Year	
		FY 2024-25	FY 2021-22	Difference
Test 4	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	947,834.25	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	947,834.25	878,795.36	
	b. Special education unduplicated pupil count	82.00	73.00	
	c. Per capita local expenditures (Test4a/Test4b)	11,558.95	12,038.29	(479.34)
	If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met base	d on the per capita local	expenditures only.	
Anglun Duar			530-868-1281	
Analyn Dyer Contact Name			Telephone Number	
Chief Business Office	ner e e e e e e e e e e e e e e e e e e		. c.opriono Hambei	
Title		•	Email Address	

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 Expenditures by SELPA (SE-CY)

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
-	NDITURES - All Sources	()	(,	()	(====)	()	()
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	ES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	ES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 Expenditures by SELPA (SE-CY)

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	ED PUPIL COUNT						

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

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 Expenditures by SELPA (SE-CY)

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
-	NDITURES - All Sources	(0200)	(CE10)	(CLII)	(GE12)	(0213)	(0214)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130 7430-7439	State Special Schools Debt Service						
7430-7439							
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EVDENDITUD	ES - Paid from State and Local Sources	0.00	0.00	0.00	0.00	0.00	0.00
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999							
5000-5999	Books and Supplies Services and Other Operating Expenditures						
6000-6999	· · · · · · · · · · · · · · · · · · ·						
	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
1 SIG	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		-				
0000		0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS	2.22	2.22	2.22	2.22	2.22	2.22
EVDENSITION		0.00	0.00	0.00	0.00	0.00	0.00
	ES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 Expenditures by SELPA (SE-CY)

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	ED PUPIL COUNT						

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

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 Expenditures by SELPA (SE-CY)

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employ ee 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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	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	Employ ee 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	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
1 5101	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00	0.00	0.00	0.00
5555	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources		0.00	0.00	0.00	0.00
1000-1999	Certificated Salaries				0.00

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Actual vs. Actual Comparison Year 2024-25 Expenditures by SELPA (SE-CY)

04 61408 0000000 Report SEMA F8A2E5WABW(2024-25)

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employ ee 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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by LEA (LB-B)

2025-26 Budget by LEA (LB-B) F8A2E5WABV									VAD V (2024-20)
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								100.00
тот	AL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	476,066.00		476,066.00
2000-2999	Classified Salaries	25,823.00	0.00	0.00	0.00	0.00	259,455.00		285,278.00
3000-3999	Employ ee Benefits	9,513.00	0.00	0.00	0.00	0.00	298,485.00		307,998.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	35,537.00		35,537.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	78,934.00		78,934.00
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	35,336.00	0.00	0.00	0.00	0.00	1,148,477.00	0.00	1,183,813.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	60,757.00		60,757.00
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	60,757.00	0.00	60,757.00
	TOTAL COSTS	35,336.00	0.00	0.00	0.00	0.00	1,209,234.00	0.00	1,244,570.00
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	426,066.00		426,066.00
2000-2999	Classified Salaries	25,823.00	0.00	0.00	0.00	0.00	218,730.00		244,553.00
3000-3999	Employ ee Benefits	9,513.00	0.00	0.00	0.00	0.00	272,017.00		281,530.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	30,159.00		30,159.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	55,019.00		55,019.00
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	35,336.00	0.00	0.00	0.00	0.00	1,001,991.00	0.00	1,037,327.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	51,252.00		51,252.00
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	51,252.00	0.00	51,252.00
	TOTAL BEFORE OBJECT 8980	35,336.00	0.00	0.00	0.00	0.00	1,053,243.00	0.00	1,088,579.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								34,101.00
	TOTAL COSTS								1,122,680.00

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 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
LOCAL B	UDGET (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	96,900.00		96,900.00
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	47,794.00		47,794.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,359.00		24,359.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,300.00		2,300.00
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	171,353.00	0.00	171,353.00
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	171,353.00	0.00	171,353.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								34,101.00
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)								1,079,014.00
	TOTAL COSTS								1,284,468.00

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

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2024-25 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)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT		!						100.00
TOTAL	EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	396,058.28		396,058.28
2000-2999	Classified Salaries	11,282.40	0.00	0.00	0.00	0.00	199,695.97		210,978.37
3000-3999	Employ ee Benefits	4,183.57	0.00	0.00	0.00	0.00	246,945.50		251,129.07
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	43,939.71		43,939.71
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	80,531.73		80,531.73
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	15,465.97	0.00	0.00	0.00	0.00	967,171.19	0.00	982,637.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	63,175.41		63,175.41
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 (non-add)	114,072.30						114,072.30	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	63,175.41	0.00	63,175.41
	TOTAL COSTS	15,465.97	0.00	0.00	0.00	0.00	1,030,346.60	0.00	1,045,812.57
FEDERAL EXPE	NDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	69,214.77		69,214.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	27,423.01		27,423.01
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	9,641.55		9,641.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,819.26		1,819.26
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	889.00		889.00
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	108,987.59	0.00	108,987.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	8,546.41		8,546.41
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	8,546.41	0.00	8,546.41
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	117,534.00	0.00	117,534.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)		1				1		0.00
	TOTAL COSTS								117,534.00

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2024-25 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)	Adjustments*	Total
STATE AND LOCAL EX	XPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	326,843.51		326,843.51
2000-2999	Classified Salaries	11,282.40	0.00	0.00	0.00	0.00	172,272.96		183,555.36
3000-3999	Employ ee Benefits	4,183.57	0.00	0.00	0.00	0.00	237,303.95		241,487.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	42,120.45		42,120.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	79,642.73		79,642.73
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	15,465.97	0.00	0.00	0.00	0.00	858,183.60	0.00	873,649.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	54,629.00		54,629.00
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 (non-add)	114,072.30							114,072.30
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	54,629.00	0.00	54,629.00
	TOTAL BEFORE OBJECT 8980	15,465.97	0.00	0.00	0.00	0.00	912,812.60	0.00	928,278.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								928,278.57
LOCAL EXPE	ENDITURES (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	75,110.98		75,110.98
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	34,682.19		34,682.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	16,352.55		16,352.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	390.00		390.00
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	126,535.72	0.00	126,535.72
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	126,535.72	0.00	126,535.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)		1		1			1	0.00

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2024-25 Expenditures by LEA (LE-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

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) TOTAL COSTS								821,298.53 947,834.25

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

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

SELPA: Butte County (CE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 budgeted expenditures to the most recent fiscal year the LEA method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqy/trckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
- a. Has left the jurisdiction of the agency;
- b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
- c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

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].				
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00	ļ.		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)		ı		
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)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA the freed up funds:	must list the activitie	s (whi	ch are authorized under th	e ESEA) paid with

SELPA:

Butte County (CE)

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

		_		
SECTION 3		Column A	Column B	Column C
		Budgeted Amounts	Actual Expenditures	
		(LB-B Worksheet)	Comparison Year	Difference
		FY 2025-26	FY 2024-25	(A - B)
A. COMBINED STA	TE AND LOCAL EXPENDITURES METHOD			
Test 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	1,244,570.00		
	b. Less: Expenditures paid from federal sources	121,890.00		
	c. Expenditures paid from state and local sources	1,122,680.00	1,042,350.87	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(114,072.30)	
	Comparison year's expenditures, adjusted for MOE calculation		928,278.57	
	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	1,122,680.00	928,278.57	194,401.43
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
		Budgeted Amounts	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 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	1,244,570.00		
	b. Less: Expenditures paid from federal sources	121,890.00		
	c. Expenditures paid from state and local sources	1,122,680.00	1,042,350.87	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(114,072.30)	
	Comparison year's expenditures, adjusted for MOE calculation		928,278.57	
	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	1,122,680.00	928,278.57	
	d. Special education unduplicated pupil count	100.00	82.00	

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

SELPA: Butte County (CE)

e. Per capita state and local expenditures (Test2c/Test2d) 11,226.80 11,320.47 (93.67)

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	FY 2021-22	Difference
Test 3	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	1,284,468.00	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	1,284,468.00	878,795.36	405,672.64

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

		Budget	Comparison Year	
		FY 2025-26	FY 2021-22	Difference
Test 4	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	1,284,468.00	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	1,284,468.00	878,795.36	
	b. Special education unduplicated pupil count	100.00	73.00	
	c. Per capita local expenditures (Test4a/Test4b)	12,844.68	12,038.29	806.39

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Analyn Dyer	530-868-1281
Contact Name	Telephone Number
Chief Business Officer	

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

SELPA:	Butte County (CE)	
Title		Email Address

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by SELPA (SB-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

2000-2999 Cla 3000-3999 En 4000-4999 Bo 5000-5999 Ca 7130 Sta 7430-7439 De To 7310 Tra 7350 Tra	Description II Sources Certificated Salaries Classified Salaries Employ ee Benef its Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs		(CE01)	(CE02)	(CE05)	(CE06)	(CE07)
1000-1999 Ce 2000-2999 Cli 3000-3999 En 4000-4999 Bo 5000-5999 Ca 7130 Sta 7430-7439 De 7310 Tra 7350 Tra To	Certificated Salaries Classified Salaries Employ ee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service						
3000-3999 En 4000-4999 Bo 5000-5999 Se 6000-6999 Ca 7130 Sta 7430-7439 De To 7310 Tra 7350 Tra To	Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service						
4000-4999 Bo 5000-5999 Se 6000-6999 Ca 7130 Sta 7430-7439 De To 7310 Tra 7350 Tra To	Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service						
5000-5999 Se 6000-6999 Ca 7130 Sta 7430-7439 De To 7310 Tra 7350 Tra To	Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service						
6000-6999 Ca 7130 Sta 7430-7439 De To 7310 Tra 7350 Tra To	Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service						
7130 Sta 7430-7439 De To 7310 Tra 7350 Tra To	State Special Schools Debt Service						
7430-7439 De To 7310 Tra 7350 Tra To	Debt Service						
7310 Tra 7350 Tra 7050 To							
7310 Tra 7350 Tra To	Total Direct Costs						
7350 Tra To TC		0.00	0.00	0.00	0.00	0.00	0.00
To TC	Fransfers of Indirect Costs						
TC	Transfers of Indirect Costs - Interfund						
	otal Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and L	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Local Sources						
1000-1999 Ce	Certificated Salaries						
2000-2999 Cla	Classified Salaries						
3000-3999 En	Employ ee Benefits						
4000-4999 Bo	Books and Supplies						
5000-5999 Se	Services and Other Operating Expenditures						
6000-6999 Ca	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130 Sta	State Special Schools						
7430-7439 De	Debt Service						
То	otal Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310 Tra	Fransfers of Indirect Costs						
7350 Tra	ransfers of Indirect Costs - Interfund						
To	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
TC	OTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980 Co	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by SELPA (SB-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED	PUPIL COUNT						

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

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by SELPA (SB-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
TOTAL BUDGET	- All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State a	and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
5500	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local		0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by SELPA (SB-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED	PUPIL COUNT						

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

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by SELPA (SB-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employ ee 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	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	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employ ee 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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2025-26 Budget vs. Actual Comparison Year 2025-26 Budget by SELPA (SB-B)

04 61408 0000000 Report SEMB F8A2E5WABW(2024-25)

SELPA:

Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
BUDGET - 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	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

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Unaudited Actuals Unaudited Actuals 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 - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (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

pass the TRC.

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.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure	<u>Passed</u>

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

SACS Web System - SACS V13 04-61408-0000000 - Biggs Unified - Unaudited Actuals - Unaudited Actuals 2024-25						
9/3/2025 4:27:40 PM CHK-GOALxFUNCTION-B - (Fatal) - General		<u>Passed</u>				
direct-charged to an Undistributed, Nonage 8600-8699).						
CHK-RES6500XOBJ8091 - (Fatal) - There is (LCFF Transfers-Current Year) or 8099 (LCFF			ducation) with Object 8091	<u>Passed</u>		
CHK-RESOURCExOBJECTA - (Warning) - 29791, 9793, and 9795) account code combin		SJECT (objects 800	00 through 9999, except for	<u>Passed</u>		
CHK-RESOURCExOBJECTB - (Information (objects 9791, 9793, and 9795) are invalid:	onal) - The following o	combinations for	RESOURCE and OBJECT	Exception		
ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE			
13-5314-0-0000-0000-9791	5314	9791	(\$87,439.50)			
13-5314-0-0000-3700-9791	5314	9791	\$87,439.50			
CHK-RS-LOCAL-DEFINED - (Fatal) - All loc code.	ally defined resource co	odes must roll up	to a CDE defined resource	<u>Passed</u>		
PY-EFB=CY-BFB - (Fatal) - Prior year en submission) must equal current year beginn			t year's unaudited actuals	<u>Passed</u>		
PY-EFB=CY-BFB-RES - (Fatal) - Prior year submission) must equal current year beginn				<u>Passed</u>		
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.						
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.						
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.						
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]).						
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.						
CONTRIB-RESTR-REV - (Fatal) - Contribution	ns from Restricted Reve	enues (Object 899	0) must net to zero by fund.	<u>Passed</u>		
CONTRIB-UNREST-REV - (Fatal) - Contributund.	CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero be					

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object

9610).

<u>Passed</u>

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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>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
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>
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.	<u>Passed</u>

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UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unanegative, by resource, in all funds except the general fund		790) must be zero or	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Posor negative, by resource, in funds 61 through 95.	ition (Object 9790), in restricted re	esources, must be zero	<u>Passed</u>
SUPPLEMENTAL CHECKS			
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASS governmental and business-type activities must be zero or		and amortization for	<u>Passed</u>
ASSET-IMPORT - (Fatal) - If capital asset amounts are in Construction, or objects 6XXX, Capital Outlay, or objects asset supplemental data (Form ASSET) must be provided	9400-9489, Capital Assets, in fur	•	<u>Passed</u>
ASSET-PY-BAL - (Fatal) - If capital asset ending balance Schedule of Capital Assets (Form ASSET) must be provide		unaudited actuals, the	<u>Passed</u>
CURRENT-CALC-EXP - (Informational) - The Percent of Compensation (Line 15 in Form CEA) must equal or exhigh school districts under EC Section 41372, unless the	ceed 60% for elementary, 55% f	or unified, and 50% for	<u>Passed</u>
mgn concor alcanote and a cocach 11012, amost and			
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll		as been entered in the	Exception
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the followed	owing long-term debt types:	as been entered in the	Exception
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the followed	owing long-term debt types:		<u>Exception</u>
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll Long-Term Liability Type Beg DEBT.GOVPENSION.LIAB.9663	owing long-term debt types: inning Balance End \$6,432,450.00 \$58,000.00	\$6,432,450.00 \$58,000.00	Exception Passed
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll Long-Term Liability Type Beg DEBT.GOV.PENSION.LIAB.9663 DEBT.BTYPE.REV.BONDS.9668 DEBT-IMPORT - (Fatal) - If long-term debt amounts are	owing long-term debt types: inning Balance End \$6,432,450.00 \$58,000.00 imported/keyed, the long-term debt types:	\$6,432,450.00 \$58,000.00 ebt supplemental data	
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll Long-Term Liability Type Beg DEBT.GOV.PENSION.LIAB.9663 DEBT.BTYPE.REV.BONDS.9668 DEBT-IMPORT - (Fatal) - If long-term debt amounts are (Form DEBT) must be provided.	owing long-term debt types: inning Balance End \$6,432,450.00 \$58,000.00 imported/keyed, the long-term destruction of the prior ended in the prior	\$6,432,450.00 \$58,000.00 ebt supplemental data ive.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll Long-Term Liability Type Beg DEBT.GOV.PENSION.LIAB.9663 DEBT.BTYPE.REV.BONDS.9668 DEBT-IMPORT - (Fatal) - If long-term debt amounts are (Form DEBT) must be provided. DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability DEBT-PY-BAL - (Fatal) - If long-term liability ending balance.	inning Balance End \$6,432,450.00 \$58,000.00 imported/keyed, the long-term destroyending balances must be positionances were included in the prior must be provided.	\$6,432,450.00 \$58,000.00 ebt supplemental data ive.	<u>Passed</u> <u>Passed</u>
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll Long-Term Liability Type Beg DEBT.GOV.PENSION.LIAB.9663 DEBT.BTYPE.REV.BONDS.9668 DEBT-IMPORT - (Fatal) - If long-term debt amounts are (Form DEBT) must be provided. DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability DEBT-PY-BAL - (Fatal) - If long-term liability ending bala data, the Schedule of Long-Term Liabilities (Form DEBT) in	inning Balance End \$6,432,450.00 \$58,000.00 imported/keyed, the long-term destruction of the prioring balances must be positive ances were included in the prioring balances must be provided. Amust be reported in Section II, Liamounts are imported, then the Endowed in the prioring balances are imported, then the Endowed in the prioring balances must be provided.	sing Balance \$6,432,450.00 \$58,000.00 ebt supplemental data ive. year unaudited actuals ne A.	Passed Passed
DEBT-ACTIVITY - (Informational) - Long-term debt exists Schedule of Long-Term Liabilities (Form DEBT) for the foll Long-Term Liability Type Beg DEBT.GOV.PENSION.LIAB.9663 DEBT.BTYPE.REV.BONDS.9668 DEBT-IMPORT - (Fatal) - If long-term debt amounts are (Form DEBT) must be provided. DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability DEBT-PY-BAL - (Fatal) - If long-term liabilities (Form DEBT) in ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act	inning Balance End \$6,432,450.00 \$58,000.00 imported/keyed, the long-term destruction of the prioring balances must be positionally be provided. A must be reported in Section II, Line amounts are imported, then the Evided.	sing Balance \$6,432,450.00 \$58,000.00 ebt supplemental data ive. year unaudited actuals ne A. Every Student Succeeds	Passed Passed 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%.

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

be zero.

Passed

Passed

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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>Passed</u>
costs in undistributed goals (goals 0000 and 9000).	Passed Passed
costs in undistributed goals (goals 0000 and 9000). EXPORT VALIDATION CHECKS	
costs in undistributed goals (goals 0000 and 9000). EXPORT VALIDATION CHECKS ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must	<u>Passed</u>
EXPORT VALIDATION CHECKS ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and	<u>Passed</u> <u>Passed</u>
EXPORT VALIDATION CHECKS ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected	Passed Passed Passed
EXPORT VALIDATION CHECKS ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected	Passed Passed Passed
EXPORT VALIDATION CHECKS ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	Passed Passed Passed Passed
EXPORT VALIDATION CHECKS ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	Passed Passed Passed Passed Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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Unaudited Actuals Budget 2025-26 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 - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

04-61408-0000000 - Biggs Unified - Unaudited Actuals - Budget 2025-26 9/3/2025 4:28:19 PM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
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.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
and.	
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.	Exception
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB	Exception
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 7413 (\$3,008.75)	Exception
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB	Exception
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 01 7413 (\$3,008.75) Explanation: UA spent more than EA, and will adjust at the First Interim.	Exception Passed
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 01 7413 (\$3,008.75) Explanation: UA spent more than EA, and will adjust at the First Interim. Total of negative resource balances for Fund 01 (\$3,008.75) EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection	
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 7413 (\$3,008.75) Explanation: UA spent more than EA, and will adjust at the First Interim. Total of negative resource balances for Fund 01 (\$3,008.75) EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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	<u>Passed</u>
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 7413 (\$3,008.75) Explanation: UA spent more than EA, and will adjust at the First Interim. Total of negative resource balances for Fund 01 (\$3,008.75) EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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). EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource,	<u>Passed</u> <u>Passed</u>
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 01 7413 (\$3,008.75) Explanation: UA spent more than EA, and will adjust at the First Interim. Total of negative resource balances for Fund 01 (\$3,008.75) EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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). EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	Passed Passed
EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. FUND RESOURCE NEG. EFB 01 7413 (\$3,008.75) Explanation: UA spent more than EA, and will adjust at the First Interim. Total of negative resource balances for Fund 01 (\$3,008.75) EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). 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). EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. INTERFD-DIR-COST - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out	Passed Passed Passed

SACS Web System - SACS V13

function.

9/3/2025 4:28:19 PM	
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	Passed
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 (resolution and 6300) or from the Lottery: Instructional Materials (Resource 6300).	ources <u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	Exception
FUND RESOURCE OBJECT VALUE	
Explanation: UA spent more than EA, and will adjust at the First Interim. PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and	
should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 72 Resource 3327), by fund and resource.	
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be p by resource, by fund.	positive <u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, mezero, by resource, in funds 61 through 95.	ust be Passed
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not re in the general fund for the Administrative Unit of a Special Education Local Plan Area.	eported <u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zonegative, by resource, in all funds except the general fund and funds 61 through 95.	zero or <u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be or negative, by resource, in funds 61 through 95.	pe zero <u>Passed</u>
EXPORT VALIDATION CHECKS	
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 saved.	ed and <u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corbefore an official export is completed.	rrected <u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be conbefore an official export is completed.	rrected <u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01l) must be opened and saved.	Passed
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SACS Web System - SACS V13 04-61408-0000000 - Biggs Unified - Unaudited Actuals - Budget 2025-26 9/3/2025 4:28:19 PM



Quote Id: 33392633

Prepared For:

BIGGS UNIFIED SCHOOL DISTRICT BIGGS SECONDARY CMNTY DAY SCHL

Prepared By: Robert Sherer

Pape Machinery, Inc. 1751 Highway 99 Gridley, CA 95948

Tel: 530-846-3677 Fax: 530-846-6592

Email: rsherer@papemachinery.com

Date: 02 September 2025

Offer Expires: 10 September 2025



Quote Summary

Prepared For

BIGGS UNIFIED SCHOOL DISTRICT BIGGS SECONDARY CMNTY DAY SCHL 300 B ST BIGGS, CA 95917

Business: 530-868-1281

Prepared By

Robert Sherer Pape Machinery, Inc. 1751 Highway 99 Gridley, CA 95948

Phone: 530-846-3677 rsherer@papemachinery.com

					0	
This sale is subject to Papé's Terms and Cone effective on the date hereof, which are incorporate this reference. The Terms and Conditions of S atwww.pape.com/terms, and will also be sent to the purchaser upon request.	orated in full by ale are available	Que Create Last Modifie Expiration	d O	n: n:	02 5	33392633 September 2025 September 2025 September 2025
Equipment Summary		Selling Price		Qty		Extended
2022 JOHN DEERE 4066R Compact Utility Tractor (52 PTO hp) - 1LV4066RVPN105206		\$ 40,749.03	X	1	=	\$ 40,749.03
REARS SPF96K920		\$ 9,350.00	X	1	=	\$ 9,350.00
Equipment Total						\$ 50,099.03
Trade In Total						\$ 0.00
	Quote Summa	ary				
	Equipment Total Trade In	al				\$ 50,099.03
	CTF					\$ 7.00
	SubTotal					\$ 50,106.03
	Sales Tax - (8.	25%)				\$ 4,133.17
	Total					\$ 54,239.20
	Down Paymen	t				(0.00)
	Rental Applied					(0.00)
	Balance Due					\$ 54,239.20

Salesperson: X____



Selling Equipment

BIGGS UNIFIED SCHOOL DISTRICT BIGGS SECONDARY CMNTY

Quote Id: 33392633 Customer: DAY SCHL

2022 JOHN DEERE 4066R Compact Utility Tractor (52 PTO hp) - 1LV4066RVPN105206

Hours: Stock Number: PN105206 Code Description Qty 0389LV JOHN DEERE TRACTOR, HYDRO, OOS, R4 0389LV Standard Options - Per Unit V0202 **UNITED STATES - COUNTRY** CODE V0409 **ENGLISH OM & MAINT** V1520 **EHYDRO TRANSMISSION** V1795 LESS LOADER V2005 OPEN STATION W/DELUXE SEAT V2650 **LESS RADIO** V4061 LESS IMATCH QUICK HITCH V5090 LESS WHEEL SPACER V5240 16.90-24 6PR R4 INDUSTRIAL V6240 10-16.5 6PR R4 INDUSTRIAL Other Charges Freight Setup 1

REA	RS	SP	F9	6K	92	0
		•				

Hours: 0 Stock Number:

Confidential



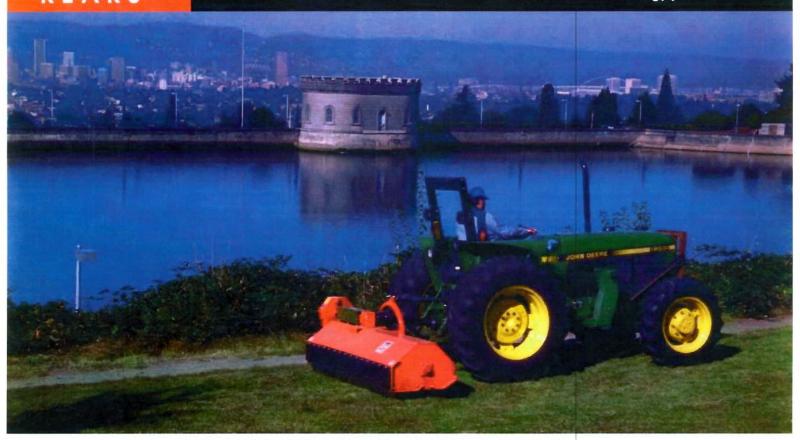
Selling Equipment

BIGGS UNIFIED SCHOOL DISTRICT BIGGS SECONDARY CMNTY

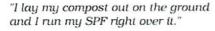
Quote Id: 33392633

Customer: DAY SCHL

Code	Description	Qty	
1	REARS 96" CUT 108" OVERALL WIDTH DUAL POSITION WITH 12" OFFSET	1	
	Other Ch	arges	
	Freight	1	
	Setup	1	
			THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAME



CHEREL CHEROW



WILLIAM BALLING

Or for keeping driveways clear, paths clean, blackberries tamed, vineyard rows trim... the SPF offers the versatility of a flail machine to those with limited available horsepower.

Tom Locascio, right, maintains the grounds of Mt. Pisgah arboretum in Oregon with a 36" SPF mower and a 15 HP tractor. A park that ranges from picturesque garden settings to steep rocky terrain, the SPF is employed between flowerbeds and along trails. The SPF was designed to operate in a variety of conditions: from clearing ski slopes to triming garden paths.

In jobs with restrictive operating conditions or little available horsepower, the SPF excels. 15 HP will generate a tip speed of over 11,000 feet per minute, and with a variable height of zero to 6 inches, you can lay an even carpet of lawn, clear brush from around trees, or keep weeds and grass out of your paths.







ni ebem





a left hand drive, fixed right offset b left hand drive, fixed center mount c left hand drive, hydraulic pantograph illustrated above, in an offset position, the pantograph swings from centered

behind the tractor to 24" offset

not pictured: LH drive, fixed front mount

requires front end 3-pt. and PTO drive





SPF with rakes installed. Rakes float to trace terrain contours.



For environments where you don't want the rakes touching the ground, simply adjust the minimum rake height.

a	b	C

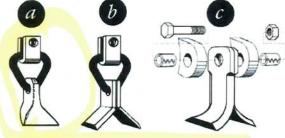
a upright

flail height: 19" belt housing height: 29.75"

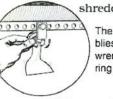
low profile

flail height: 19"

belt housing height: 21" SPF-blue* flail height: 16" belt housing height: 18"



- a FL920 super-TUF hardened grass blade assembly for a finish cut.
- b FL960 shredding knife assembly for a course cut in grass and for shredding light brush.



The FL920 and FL960 blade assemblies are easily replaceable without a wrench or socket: simply turn the Dring hanger and slip off the blade.

c FL940 erop chop knife for heavy mowing and brush shredding.

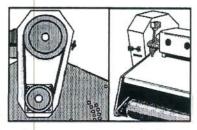
> available only on the SPF mountain-side rotor* (larger diameter pipe, thicker wall). This blade assembly swings from clevis pads mounted to the rotor.



*Ask your dealer for more information about the SPF-blue, front mount SPF units, and the mountain-side system.

Cutting width	24, 36, 48, 60, 72, 84, 100 inches -custom widths available		
3-point mount	Category 1		
PTO speed	540 RPM		
Drive requirements	15-40 HP: determined by speed, terrain, biomass, and machine width		
Cutting height	Gauge roller: 0 to 6"		
Mandrel shaft speed	2400 RPM		
Rotor size Knife tip speed	0-83" machine 4" dia. rotor 11,300 FPM 84-100" 5" dia 12,250 FPM Mountains de 6" dia 11,500 FPM		
Standard unit weight	24" 495 lb 72" 755 lb 36" 560 lb 84" 875 lb 48" 625 lb 100" 1050 lb 60" 690 lb		

We have taken the guesswork out of drive belt tensioning. Our simple jack-shaft positioning system pulls drive belts to their



proper tension quickly: turning one nut on our belt tensioning rod increases or decreases belt tension until proper tension is signalled by an indicator on the tensioning rod. Simple. Exact.

If you have any questions about Rears' flail systems, one of our dealers will be happy to help. We have collected a nationwide network of the most helpful and outgoing agricultural professionals in the business who want to do nothing but help you do your job more easily. If you don't have a dealer in your area, call our offices in Oregon. We'd also like to hear from you if you have any comments or suggestions about our equipment.

Dealer:		

Dial 1 800 547 8925 or 541 688 1002 if you're a neighbor.

CERTIFICATED STIPEND SCHEDULE Effective August 2025

High School

Fall Athletics	Staff Member/Name	\$ Da	ate Bd Apprvd
Head Varsity Football Assistant Varsity Football (2) Head JV Football	Brian Harrison Rob Hall Miguel Aguirre Garrhett Milburn	2020 1571 1571 1683	03/12/2025 06/11/2025 06/11/2025 06/11/2025
Assistant JV Football	Shawn Smith	1459	08/13/2025
Head Varsity Volleyball Head JV Volleyball	Lisa Seipert Janet Thao	1683 1459	08/13/2025 08/13/2025
Cheerleader Advisor	Shelby Jackson Angie Cote	1683 Split 50/50	03/12/2025
Cross Country		1000	
Winter Athletics			
Head Varsity Basketball (boys) Head Varsity Basketball (girls)	Roscoe Deel Tim Sheridan	1908 1908	06/11/2025 06/11/2025
Head JV Basketball (boys) Head JV Basketball (girls)	Zonah Headley	1571 1571	06/11/2025
Head Varsity Wrestling Assistant Varsity Wrestling		1908 1571	
Spring Athletics			
Head Varsity Baseball Head Varsity Softball		1796 1796	
Head Coed Track Assistant Coed Track	Amanda Vargas	1796 1571	06/11/2025
Coed Golf	Vince Sormano	1683	06/11/2025

Other Stipends

Academic Decathlon Coordinator Chess Advisor CSF Advisor Student Council Advisor (ASB) Athletic Director State Testing Coordinator Student Study Team Coord Lead Teacher – H.S.	Anne Lair Lauren Garcia Doug Kaelin Casey Morch	561 500 750 1908 3000 337 450 2000	09/10/2025 09/10/2025 03/12/2025
<u>District-wide</u>	Vince Sormano		
Assistant Athletic Director	Michelle Schleef	2000	03/12/2025
BES/RES			
Volleyball 8 th Volleyball 7 th	Joelle Proper	600 600	09/10/2025
Volleyball 5 th /6 th	Amanda Vargas	600	09/10/2025
Flag Football 7 th /8 th grade Flag Football 5 th /6 th grade		600 600	
Soccer		600	
Basketball (boys) 5 th /6 th grade Basketball (boys) 7 th grade Basketball (boys) 8 th grade	Michael Rudd	600 600 600	09/10/2025
Basketball (girls) 5 th /6 th grade Basketball (girls) 7 th grade Basketball (girls) 8 th grade	Hollie Byers	600 600 600	09/10/2025

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

Other Stipends

CJSF Advisor	Kameron Smith	500	08/13/2025
Chess Advisor		500	
STEAM Night Coordinator	Jill Pearson	337	08/13/2025
ASB/Student Council Advisor	Beth Chavez	561	08/13/2025
RCA - Lead Teacher - Richvale	Jill Pearson	2244	08/13/2025
BES - Lead Teacher/PBIS/Classroom Support	Beth Chavez	2000	08/13/2025
Winter Program Director		337	
Science Camp Coordinator	Tracey McPeters	800	<mark>09/10/2025</mark>
Science Camp Teacher (2)	Hollie Byers / Bree Rosales	500 ead	ch <mark>09/10/2025</mark>

Add Interest Earned \$62,003.	16 3/31/2025 18 6/30/2025
Total Cash in Treasury- Beg \$6,000,000.0 Add Interest Earned \$18,613.7 Add Interest Earned \$62,003.7	00 16 3/31/2025 18 6/30/2025
Add Interest Earned \$18,613.7 Add Interest Earned \$62,003.7	00 16 3/31/2025 18 6/30/2025
Add Interest Earned \$18,613.7 Add Interest Earned \$62,003.7	00 16 3/31/2025 18 6/30/2025
Add Interest Earned \$18,613.7 Add Interest Earned \$62,003.7	16 3/31/2025 18 6/30/2025
Add Interest Earned \$62,003.	18 6/30/2025
	34
Total Cash Building Fund \$6,080,616.3	
Less Expenditures	
Bond Cost of Issuance \$120,000.0	00 District Admin
som Advisors Services \$36,700.0	00 District Admin
Environmental Testing- Asbestos \$8,140.0	00 Asbestos- Richvale
Environmental Testing- Asbestos \$19,650.0	00 Asbestos- Richvale 8/7/25
Total Expenditures \$184,490.0	00
Net Cash in Treasury 9/5/2025 \$5,896,126.3	34
Current Projects	
	00 Abatement/Demolition Richvale
Less Expenses above \$27,790.0	
Balance \$241,210.0	00
Schreder & Associates	Project Management Services
Nichols, Melburg, Rossetto	Architectural Services