Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
September 9, 2026
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 4-8 A. August 12, 2026 Regular Board 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 2026/2027

> 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 2026-2027.
>
> 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. BES/RCA PRINCIPAL'S REPORT:

B. HIGH SCHOOL PRINCIPAL'S REPORT:

C. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT:

D. SUPERINTENDENT'S REPORT:

E. CBO'S REPORT:

F. 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 9 A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2026-2027 school year

Pg 10-27 B. Approve AP Vendor Check Register and Purchase Order Listing August 1, 2026 – August 31, 2026

Pg 28 C. Approve BUSD Field Trip Requests

Pg 29 D. Approve BUSD Fundraiser Requests

15. ACTION ITEMS

Pg 30-31 A. Adopt Resolution 2026-2027 #005 Regarding Sufficiency of Instructional Materials for 2026-2027

Pg 32-55 B. Approve the College and Career Access Pathways Partnership Agreement with Butte-Glenn Community College District for the 2026-2027 school year

Pg 56-57 C. Approve MOU with BCOE for the After School Education and Safety Program (ASES) 2026-2027 School Year

Pg 58-71 D. Approve overnight field trip for the 5th/6th Graders to Shady Creek from January 26 – 29, 2027

Pg 72-77 E. Approve Agreement for Special Services with BCOE for Teaching Artists

Pg 78-82 F. Adopt Resolution 2026-2027 #006 Commitment to Facilities Maintenance, Renewal, and Modernization Funding

Pg 83-117 G. Approve Section 125 Flexible Benefit Plan for 2026-2027

Pg 118-122 H. Adopt Resolution 2026-2027 #007 Resolution for Adopting the GANN Limit

Pg 123-271 I. Approve the Unaudited Actuals Fiscal Year 2025-2026 Report

Pg 272-273 J. Approve FY 2025-2026 Annual Disclosure of Capital Facilities/Accounting of Developer Fees (Form 25)

K. Approve action to change the date of the November 2026 Regular Board Meeting and the December 2026 Organizational Board Meeting to the 3rd Wednesday of those respective months

Pg 274-276 L. Approve New Pool Service Agreement with Backyard Paradise Pool Cleaners

16. PERSONNEL ACTION

A. Approve Unpaid Leave of Absence for Instructional Aide, Lauryn Hoogeveen, beginning August 10, 2026 with a scheduled return date of September 21, 2026

B. Approve Alexis Bagnani as a Classified Substitute Instructional Aide

C. Approve Bereniz Baltazar as a Gate Worker

D. Approve Katie Ryan as an unpaid Walk-On Assistant JV Girls Basketball Coach

E. Approve Cindi Van Quick as an unpaid Walk-On Assistant JV Girls Basketball Coach

F. Approve Jonna Phillips as the 7th/8th Grade Volleyball Coach

G. Approve Mateo Marquez as an unpaid Assistant Middle School Volleyball Coach

H. Approve Tamara Williams as an unpaid Assistant Middle School Volleyball Coach

I. Approve Mateo Marquez as the 6th Grade Girls Basketball Coach

J. Approve Hollie Byers as the 7th/8th Grade Boys Basketball Coach

K. Approve Cole Ingersoll as a Certificated Substitute Teacher

L. Approve Girls Varsity Basketball Coach (name To Be Announced)

M. Approve Avery Chavez as a Special Circumstances 1 on 1 Instructional Aide at BES

Pg 277-279 N. Approve new Assignment and revised contract for Vice Principal, Ricardo Galicia

17. FUTURE ITEMS FOR DISCUSSION

18. 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 12, 2026

OPEN SESSION

CALL TO ORDER – President Jesmer called the meeting to order at 6:00 p.m.

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

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

APPROVAL OF AGENDA: The Board approved the agenda with the following Amendments:
Add Action Item 13 Q: Adopt Resolution No. 2026-2027 #004, Acknowledging the Five-Year Facilities Master Plan
Add Action Item 13 R: Approve Renewal Quote for Go Guardian subscription for $10,980 using LCAP funds
Add Action Item 13 S: Approve overnight field trip for FFA Chapter Officers' Leadership Conference

MSCU (Avram/Navarro) 5/0
Jesmer - Aye
Avram - Aye
Phillips - Aye
Navarro - Aye
Brown - Aye

APPROVAL OF MINUTES: The Board approved the minutes from the Special Board Meeting on June 24, 2026 as written. MSCU (Avram/Phillips) 5/0
Jesmer – Aye
Avram – Aye
Phillips –Aye
Navarro – Aye
Brown – Aye

PUBLIC COMMENT (Closed Session Items) – None

The Board adjourned into Closed Session at 6:02 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

Closed Session was adjourned at 6:30 p.m. and the Board reconvened to Open Session at 6:30 p.m.
Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Tracey McPeters, Elementary 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- High School Student Representatives from ASB and FFA we in attendance to give an update on their clubs. ASB is busy planning dress up days for Homecoming festivities. They are making posters. They have also been participating in Community Service by picking up trash around campus and the surrounding neighborhood. FFA is selling Floral Subscriptions, preparing for the upcoming Butte County Fair, and getting ready to start selling Pig Raffle tickets. The FFA Officers had a nice retreat in Fort Bragg.

REPORTS:
BES/RCA PRINCIPAL'S REPORT: Tracey McPeters read her report and submitted it for the record.

HIGH SCHOOL PRINCIPAL'S REPORT: Mr. Kaelin reported that the staff is working on creating Learning Objectives for each day's lesson to be posted on the board. They agreed on things that they will all do to ensure student expectations such as enforce the no food and cell phone in class rule, be at the door during passing periods, and dressing professionally. The first day assembly set schoolwide expectations and also recognized the top 5 state test scoring students and those students who scored a 3 and above on AP tests. Honorees were given gift cards. The students have been on excellent behavior these first couple of days. Teachers are learning to recognize dress code infractions. The volleyball team is off to a great start. They did not win their first match, but they are playing hard, having fun, and being respectful. The first football scrimmage is Saturday. The incoming student transfers are working out so far.

M/O/T/, FOOD SERVICE DIRECTOR'S REPORT: No report submitted, but Mr. Kaelin reported that we are having air conditioner problems. The roofing project will be done Friday. The company has been wonderful and is picking up garbage and going above and beyond in making sure we are satisfied with the job. The re-roofing has created an electrical problem in the high school gym. Workers are tracing back through what was done to try to pinpoint the issue. PE is being held outside in the meantime. We added re-roofing the quad at Biggs Elementary to their workorder as that building needed attention as well. The dry rot was not a big deal like we thought it might be. Gutters have been replaced and touch up paint is being used to hide water stains. We are also purchasing a new tractor for the Grounds department.

SUPERINTENDENT'S REPORT: Doug Kaelin reported that we have 556 students enrolled as of today. He is excited about new staff members. Longevity pins were handed out at the Welcome Back Breakfast. Ricardo and Tracey are an awesome team at the Elementary School.

CBO'S REPORT: Analyn Dyer reported that she and Moneek are working on processing purchase orders for Back to School supplies. She is closing the 25-26 books. The increase in ELOP money is being spent. We are still behind in spending $900 thousand. We are 2 years behind in spending Art and Music money. We need to spend $50 thousand to avoid having to send it back. Compared to other districts in California, we are sitting good. 5 are in Negative Certification, and 38 are in Qualified Certification status.

BOARD MEMBER REPORTS: None

CONSENT AGENDA: The Board approved Consent Agenda Items A-B. MSCU (Phillips/Navarro) 5/0
Jesmer – Aye
Avram – Aye
Phillips – Aye
Navarro – Aye
Brown – Aye

A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2026-2027 school years

B. Approve AP Vendor Check Register and Purchase Order Listing June 1, 2026 – July 31, 2026

ACTION ITEMS: The Board approved Action Items A-S. MSCU (Avram/Brown) 5/0
Jesmer – Aye
Avram – Aye
Phillips – Aye
Navarro – Aye
Brown – Aye

A. Approve Rural Education Achievement Program (REAP) Grant for SY 2026-2027

B. Approve MOU with Tehama County Teacher Induction Program for induction services from July 2026-June 2028

C. Approve MOU with Victor Community Support Services, Inc. for Certified Wellness Coach services through June 2027

D. Approve Change Order from Harbert Roofing Inc. for the amount of $25,293.08

E. Approve Service Agreement with CSBA for Gamut Policy renewal and Gamut Policy Plus subscriptions

F. Adopt Resolution 2026-2027 #001 re: Changes to the Signatories of the Biggs Elementary School ASB Bank Accounts

G. Adopt Resolution 2026-2027 #002 re: Designating Positions Subject to Membership in CalSTRS

H. Approve Change order from Mid-Pacific Engineering, Inc. for the amount of $7,511 using the Building Fund

I. Approve BUSD Discipline Guide

J. Approve Application for Funding Ag Career Technical Education Incentive Grant Program for Year 2026-2027

K. Approve Caitlin Schwerin as Painting Independent Contractor using Prop 28 funding

L. Approve Mike Wolfchuck as Drumming Independent Contractor using Prop 28 funding

M. Approve Carolyn Steele as Ukulele Independent Contractor using Prop 28 funding

N. Adopt Resolution 2026-2027 #003 Change In Wording of the Superintendent Contract Additional Duties As BHS Principal

O. Approve purchase of Kubota RTV for $19,427.53 using General Fund

P. Approve renewal of service agreement with San Joaquin County Office of Education

Q: Adopt Resolution No. 2026-2027 #004, Acknowledging the Five-Year Facilities Master Plan

R: Approve Renewal Quote for Go Guardian subscription for $10,980 using LCAP funds

S: Approve overnight field trip for FFA Chapter Officers' Leadership Conference

PERSONNEL ACTION ITEMS: The Board approved Personnel Action Items A-J. MSCU (Phillips/Navarro) 5/0
Jesmer – Aye
Avram – Aye
Phillips – Aye
Navarro – Aye
Brown – Aye

A. Approve Agriculture Teacher Extended Year Agreement with Lilly Baker

B. Approve Agriculture Teacher Extended Year Agreement with Stephen Boyes

C. Approve Galilea Rosales as a Certificated Substitute Teacher

D. Approve Christopher Wenger as a Multi Subject 3rd/4th Grade Combo Teacher effective August 3, 2026

E. Approve David Rieck as a Certificated Substitute Teacher

F. Approve Jeffery Cassity as the RSP Lower Grades Teacher at BES

G. Approve release of probationary employee, Tylor Rodrigues – RCA Custodian/Van Driver, effective August 4, 2026

H. Approve Ashley Tanner as a non-paid, walk-on Assistant JV Volleyball Coach for the 2026-2027 season

I. Approve Kloe Seipert as a non-paid, walk-on Assistant Varsity Volleyball Coach for the 2026-2027 season

J. Approve the following stipend positions for the 2026-2027 school year:
Tracey McPeters, Science Camp Coordinator
Beth Chavez, BES Lead Teacher
Hollie Byers, BES CJSF Leader
Hollie Byers, Middle School Athletic Advisor
Jeff Thengvall, Chess Coach
Aaron Bayless, Winter Program Director
Rebecca Christy, Talent Show Coordinator
Beth Chavez, Spelling Bee Coordinator
Janet Thao, Varsity Volleyball Coach (Previously approved coach, Lisa Seipert, stepped down)

INFORMATION ITEMS –

A. Bond Expense Report to date: Mr. Kaelin went over the report and also talked about plans for the pool.

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.

FUTURE ITEMS FOR DISCUSSION – Discussion and decision to agendize the need to move scheduled Board meetings in November and December to the 3rd Wednesday due to a holiday and Organizational Meeting requirements.

ADJOURNMENT – 7:10 p.m.

MINUTES APPROVED AND ADOPTED:

______________________________________ ______________________________

Presiding President Date

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

BIGGS UNIFIED SCHOOL DISTRICT
Meeting Date: September 9, 2026

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.

2026-2027 School Year	From:	To:	Action	New/Ongoing
1. (6th Grade)	Gridley	Biggs	Accept	Ongoing
2. (TK-5th Grade)	Live Oak	Biggs	Accept	New
3. (8th Grade)	Oro Elem	Biggs	Accept	New
4. (8th Grade)	Biggs	Manzanita	Release	Ongoing
5. (10th Grade)	Biggs	Gridley	Release	Ongoing
6. (7th Grade)	Biggs	Gridley	Release	Ongoing
7. (4th Grade)	Biggs	Gridley	Release	Ongoing
8. (1st Grade)	Biggs	Gridley	Release	Ongoing
9. (8th Grade)	Biggs	Gridley	Release	Ongoing
10. (3rd Grade)	Biggs	Gridley	Release	New
11. (1st Grade)	Biggs	Gridley	Release	New
12. (TK)	Biggs	Gridley	Release	New
13. (9th Grade)	Biggs	Gridley	Release	New
14. (11th-12th Grade)	Biggs	Gridley	Release	Ongoing
15. (6th Grade)	Biggs	Gridley	Release	Ongoing
16. (TK)	Biggs	Gridley	Release `	New
17. (5th Grade)	Biggs	Gridley	Release	Ongoing
18. (1st Grade)	Biggs	Gridley	Release	Ongoing
19. (K)	Biggs	Nuestro Elem	Release	New

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

Recommendation: The Superintendent recommends action as indicated.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: September 9, 2026

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, 2026 – August 31, 2026
Item Type:	[X] Consent Agenda [ ] Action [ ] Report [ ] Work Session [ ] Other

Background/Comments:

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

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Register 000597 - 08/06/2026 **Bank Account COUNTY - US Bank**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-361197	2,211.00	Printed	13		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)

2,211.00	**Number of Items**	**1**	**Totals for Register 000597**

2027 FUND-OBJ Expense Summary / Register 000597

01-5811	201.00	
01-9110*		201.00-
Totals for Fund 01	**201.00**	**201.00-**
13-5800	2,010.00	
13-9110*		2,010.00-
Totals for Fund 13	**2,010.00**	**2,010.00-**
Totals for Register 000597	**2,211.00**	**2,211.00-**

* denotes System Generated entry

Net Change to Cash 9110 **2,211.00-** **Credit**

2027 FUND-OBJ Expense Summary / Register 000597 (continued)

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Register 000598 - 08/06/2026 **Bank Account COUNTY - US Bank**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-361198	9,460.65	Cancelled	01	AP08312026-A	MICHCO MICHIGAN COMPANY (100332/1)
3005-361199	1,622.67	Printed	01		Ready2Stem, LLC (100991/1)

11,083.32	**Number of Items**	**2**	**Totals for Register 000598**

2027 FUND-OBJ Expense Summary / Register 000598

01-9110*		1,622.67-
01-9510*	1,622.67	
Totals for Register 000598	**1,622.67**	**1,622.67-**

2026 FUND-OBJ Summary / Register 000598

01-4300	1,622.67	
01-6400	.00	.00
01-9529*		1,622.67-
Total for Fiscal Year 2026 and Fund 01	**1,622.67**	**1,622.67-**
01-9110*		1,622.67-
01-9510*	1,622.67	
Total for Fiscal Year 2027 and Fund 01	**1,622.67**	**1,622.67-**
Totals for Register 000598	**3,245.34**	**3,245.34-**

* denotes System Generated entry

Net Change to Cash 9110 **1,622.67- Credit**

2027 FUND-OBJ Summary / Register 000598 (continued)

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Register 000599 - 08/13/2026 **Bank Account COUNTY - US Bank**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-361838	300.00	Printed	01		BUTTE COUNTY FAIR ASSOCIATION (BUTTE COUNT - Payee)
3005-361839	500.00	Printed	73		Emma Bermudez (Emma Bermud - Payee)
3005-361840	500.00	Printed	73		Gracie Sheppard (Gracie Shep - Payee)
3005-361841	700.00	Printed	73		Jazmin Ibarra (Jazmin Ibar - Payee)
3005-361842	1,000.00	Printed	73		Mason Kaelin (Mason Kaeli - Payee)
3005-361843	500.00	Printed	73		Russell Cote (Russell Cot - Payee)
3005-361844	599.00	Printed	01		Kaelin, Douglas F (001002 - Emp)
3005-361845	108.88	Printed	01		Green, Melissa D (001230 - Emp)
3005-361846	185.73	Printed	01		Graves, Moneek S (001383 - Emp)
3005-361847	350.00	Printed	01		Mcdaniel, Monica (001477 - Emp)
3005-361848	2,775.17	Printed	01		AMAZON (100697/1)
3005-361849	454.64	Printed	01		AT&T (100086/1)
3005-361850	1,045.88	Printed	01		AT&T (100086/2)
3005-361851	20.00	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-361852	121.49	Printed	01		BUTTE AUTO PARTS (100115/1)
3005-361853	782.00	Printed	01		BUTTE COUNTY PUBLIC HEALTH DIV OF ENVIRONMENTAL HEALTH (100123/1)
3005-361854	973.50	Printed	01		California Charter Schools Association (100967/1)
3005-361855	473.04	Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-361856	454.26	Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-361857	5,797.79	Printed	01		CITY OF BIGGS (100164/1)
3005-361858	152.00	Printed	01		DMV (100972/1)
3005-361859	750.00	Printed	01		E-Rate Advisors Inc. (100795/2)
3005-361860	260.00	Printed	01		ESGI, LLC. (100776/3)
3005-361861	1,095.83	Printed	01		GRAINGER INC (100240/1)
3005-361862	2,327.38	Printed	01		HAYDEN FIRE PROTECTION (100253/1)
3005-361863	731.50	Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-361864	8,000.00	Printed	01		James Marta & Company LLP (100992/1)

30,958.09 **Number of Items** **27** **Totals for Register 000599**

2027 FUND-OBJ Expense Summary / Register 000599

01-4200	308.00
01-4300	5,672.20
01-5300	973.50

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 = 8/1/2026, Ending Check Date = 8/31/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

2027 FUND-OBJ Expense Summary / Register 000599 (continued)

01-5502	2,985.48	
01-5606	20.00	
01-5800	3,763.38	
01-5805	750.00	
01-5900	1,500.52	
01-9110*		26,785.39-
01-9510	2,812.31	
01-9510*	8,000.00	
Totals for Fund 01	**26,785.39**	**26,785.39-**
13-4300	141.20	
13-4700	731.50	
13-5800	100.00	
13-9110*		972.70-
Totals for Fund 13	**972.70**	**972.70-**
73-5800	3,200.00	
73-9110*		3,200.00-
Totals for Fund 73	**3,200.00**	**3,200.00-**
Totals for Register 000599	**30,958.09**	**30,958.09-**

2026 FUND-OBJ Summary / Register 000599

01-5804	8,000.00	
01-9529*		8,000.00-
Total for Fiscal Year 2026 and Fund 01	**8,000.00**	**8,000.00-**
01-4200	308.00	
01-4300	5,672.20	
01-5300	973.50	
01-5502	2,985.48	
01-5606	20.00	
01-5800	3,763.38	
01-5805	750.00	
01-5900	1,500.52	
01-9110*		26,785.39-
01-9510	2,812.31	
01-9510*	8,000.00	
Totals for Fund 01	**26,785.39**	**26,785.39-**

Register 000599 - Fund/Obj Summary **Bank Account COUNTY - US Bank**

2027 FUND-OBJ Summary / Register 000599 (continued)

13-4300	141.20	
13-4700	731.50	
13-5800	100.00	
13-9110*		972.70-
Totals for Fund 13	**972.70**	**972.70-**
73-5800	3,200.00	
73-9110*		3,200.00-
Totals for Fund 73	**3,200.00**	**3,200.00-**
Total for Fiscal Year 2027	**30,958.09**	**30,958.09-**
Totals for Register 000599	**38,958.09**	**38,958.09-**

* denotes System Generated entry

Net Change to Cash 9110 **30,958.09- Credit**

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Register 000600 - 08/20/2026 **Bank Account COUNTY - US Bank**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-362516	42.00	Printed	01		Mcdaniel, Monica (001477 - Emp)
3005-362517	17.00	Printed	01		Cassity, Jeffery B (001596 - Emp)
3005-362518	170.24	Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-362519	1,396.91	Printed	01		ANDES POOL SUPPLY (100077/1)
3005-362520	123.69	Printed	01		Baker Supplies & Repairs (100955/1)
3005-362521	.60	Printed	01		CALIF DEPT OF EDUCATION Accounting Office (100137/1)
3005-362522	5,975.00	Printed	01		CSBA - WESTAMERICA BANK (100177/2)
3005-362523	199.46	Printed	01		Hillyard Sacramento (100255/2)
3005-362524	2,696.14	Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-362525	115.63	Printed	01		MACS MARKET (100318/1)
3005-362526	274.14	Printed	01		MJB SALES & SERVICE (100336/1)
3005-362527	305.00	Printed	01		North State Water System (100827/1)
3005-362528	7,458.76	Printed	01		OFFICE DEPOT (100358/1)
3005-362529	90.00	Printed	73		OLD REPUBLIC SURETY COMPANY (100359/1)
3005-362530	227.53	Printed	01		Picture Plus (100952/1)
3005-362531	972.90	Printed	13		PRO PACIFIC FRESH (100376/1)
3005-362532	12,500.00	Printed	21		RAY DALTON INSPECTIONS (100381/1)
3005-362533	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-362534	2,184.00	Printed	01		RENAISSANCE LEARNING INC (100386/1)
3005-362535	741.75	Printed	21		Robertson Erickson, Inc. (101002/1)
3005-362536	287.28	Printed	01		SCHOOL NURSE SUPPLY (100410/1)
3005-362537	6,000.00	Printed	01		STEPHEN ROATCH ACCOUNTANCY (100438/1)
3005-362538	3,232.69	Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-362539	177.35	Printed	01		Pape' Machinery, Inc. (100836/2)
3005-362540	538.31	Printed	01		TPX COMMUNICATIONS (100764/2)
3005-362541	19.84	Printed	01		Twin City Trophies (100893/1)
3005-362542	105.05	Printed	01		VERIZON WIRELESS (100467/1)
3005-362543	24,775.00	Printed	21		ZANE SCHREDER (100478/1)

71,935.34 **Number of Items** **28** **Totals for Register 000600**

2027 FUND-OBJ Expense Summary / Register 000600	
01-4300	14,189.41
01-5300	5,975.00

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 = 8/1/2026, Ending Check Date = 8/31/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

2027 FUND-OBJ Expense Summary / Register 000600 (continued)

01-5504	1,309.07	
01-5800	1,289.10	
01-5804	6,000.00	
01-5807	17.00	
01-5900	643.36	
01-9110*		29,623.00-
01-9510*	200.06	
Totals for Fund 01	**29,623.00**	**29,623.00-**
13-4300	183.86	
13-4700	4,021.73	
13-9110*		4,205.59-
Totals for Fund 13	**4,205.59**	**4,205.59-**
21-5800	12,500.00	
21-6200	24,775.00	
21-9110*		38,016.75-
21-9510*	741.75	
Totals for Fund 21	**38,016.75**	**38,016.75-**
73-5800	90.00	
73-9110*		90.00-
Totals for Fund 73	**90.00**	**90.00-**
Totals for Register 000600	**71,935.34**	**71,935.34-**

2026 FUND-OBJ Summary / Register 000600

01-4300	199.46	
01-5811	.60	
01-9529*		200.06-
Totals for Fund 01	**200.06**	**200.06-**
21-5800	741.75	
21-9529*		741.75-
Totals for Fund 21	**741.75**	**741.75-**
Total for Fiscal Year 2026	**941.81**	**941.81-**
01-4300	14,189.41	
01-5300	5,975.00	
01-5504	1,309.07	
01-5800	1,289.10	

2027 FUND-OBJ Summary / Register 000600 (continued)

01-5804	6,000.00	
01-5807	17.00	
01-5900	643.36	
01-9110*		29,623.00-
01-9510*	200.06	
Totals for Fund 01	**29,623.00**	**29,623.00-**
13-4300	183.86	
13-4700	4,021.73	
13-9110*		4,205.59-
Totals for Fund 13	**4,205.59**	**4,205.59-**
21-5800	12,500.00	
21-6200	24,775.00	
21-9110*		38,016.75-
21-9510*	741.75	
Totals for Fund 21	**38,016.75**	**38,016.75-**
73-5800	90.00	
73-9110*		90.00-
Totals for Fund 73	**90.00**	**90.00-**
Total for Fiscal Year 2027	**71,935.34**	**71,935.34-**
Totals for Register 000600	**72,877.15**	**72,877.15-**

* denotes System Generated entry

Net Change to Cash 9110 **71,935.34- Credit**

2027 FUND-OBJ Summary / Register 000600 (continued)

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Register 000601 - 08/25/2026 **Bank Account COUNTY - US Bank**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-362873	19,427.53	Printed	01		INDUSTRIAL POWER PRODUCTS (100669/1)

19,427.53 **Number of Items** **1** **Totals for Register 000601**

2027 FUND-OBJ Expense Summary / Register 000601

01-6400	19,427.53	
01-9110*		19,427.53-
Totals for Register 000601	**19,427.53**	**19,427.53-**

* denotes System Generated entry

Net Change to Cash 9110 **19,427.53-** **Credit**

2027 FUND-OBJ Expense Summary / Register 000601 (continued)

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Register 000602 - 08/27/2026 **Bank Account COUNTY - US Bank**

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-363184	700.00	Printed	73		ADELINE SCOTT (ADELINE SCO - Payee)
3005-363185	350.00	Printed	73		BRADY SMITH (BRADY SMITH - Payee)
3005-363186	350.00	Printed	73		BRADY SMITH (BRADY SMITH - Payee)
3005-363187	350.00	Printed	73		JESSIE AVRAM (JESSIE AVRA - Payee)
3005-363188	350.00	Printed	73		JESSIE AVRAM (JESSIE AVRA - Payee)
3005-363189	700.00	Printed	73		MARCELLA MUNANUI (MARCELLA MU - Payee)
3005-363190	1,000.00	Printed	73		RUBI RAMOS (RUBI RAMOS - Payee)
3005-363191	1,357.51	Printed	01		AMAZON (100697/1)
3005-363192	199.06	Printed	01		National School Forms (100805/1)
3005-363193	32,085.30	Printed	01		Paradigm Math LLC (100997/1)
3005-363194	3,937.80	Printed	01		PG&E (100369/1)
3005-363195	403.70	Printed	01		Rainbow Resource Center, Inc. (100993/1)
3005-363196	415.14	Printed	01		SCHOLASTIC INC (100408/1)
	42,198.51	**Number of Items**	**13**	**Totals for Register 000602**	

2027 FUND-OBJ Expense Summary / Register 000602

01-4100	32,085.30	
01-4200	818.84	
01-4300	1,556.57	
01-5503	3,937.80	
01-9110*		38,398.51-
Totals for Fund 01	**38,398.51**	**38,398.51-**
73-5800	3,800.00	
73-9110*		3,800.00-
Totals for Fund 73	**3,800.00**	**3,800.00-**
Totals for Register 000602	**42,198.51**	**42,198.51-**

* denotes System Generated entry

Net Change to Cash 9110 **42,198.51-** **Credit**

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Register 000602 - Fund/Obj Expense Summary **Bank Account COUNTY - US Bank**

2027 FUND-OBJ Expense Summary / Register 000602 (continued)

177,813.79	**Number of Items**	**72**	**Totals for Org 006 - Biggs Unified School District**

BUSD Field Trips			
	Class/Org	**Date**	**Destination**
Site			
BHS			
BES/RCA	Hall/Perkins/Duarte	10/01/2026	Books Family Farm

BUSD Fundraisers			
	Organization	**Type**	
Site			
BHS	**FFA**		
	Floral Class	Floral Subscriptions	
	ASB		
BES/RCA	**ASB**		
	8th Grade	Winter Movie Night	
	8th Grade	Valentine's Day Candy Grams	
	Publications	After School Snack Bar	
	All Classes	Jog-A-Thon	
	ASB	Valentine's Dance	
	ASB	Halloween Move Night	
	6-8th Grade	School Dinner	
	Library	Book Fair	

RESOLUTION 2026/2027 #005
BY THE BOARD OF TRUSTEES
OF THE BIGGS UNIFIED SCHOOL DISTRICT

Resolution Regarding Sufficiency of Instructional Materials for 2026-2027

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 9, 2026 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 2026-2027 school year, Biggs Unified School District has provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED this 9th day of September, 2026 in a regular meeting of the Board of Trustees of Biggs Unified School District by the following vote:

AYES:

NOES:

ABSENT:

Signed: ____ _____________________

Board President Date

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:	9/9/26

1.1.2. SCHOOL DISTRICT BOARD MEETING

Public Comment and Approval Board Meeting Date:	Agreement:	8/14/24	Appendix:	9/9/26

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 Manager
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:	2026-27	**EDUCATIONAL PROGRAM:**	College & Career Access Pathways
SCHOOL DISTRICT:	Biggs Unified School District	**HIGH SCHOOL:**	Biggs High School

POJECTED NUMBER OF STUDENTS TO BE SERVED: 125 **NUMBER OF SECTIONS: 14**	**PROJECTED FTES: 12.5**

Sections	Term	Course #	Course Title	Instructor	Days	Times	Employer of Record	Location
1	2026FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	10:15AM - 11:05AM	HS	HS
1	2026FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	11:10AM - 12:00pm	HS	HS
1	2026FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	12:05PM - 12:55PM	HS	HS
1	2026FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	8:15AM - 9:05AM	HS	HS
1	2026FA	AET-22	Nat Res/Agri-Construct	Boyes, Stephen	MTThF	9:10AM - 10:00AM	HS	HS
1	2026FA	AGS-40	Introduction to Animal Science	Baker, Lilly	MTThF	12:05PM - 12:55PM	HS	HS
1	2026FA	CLP-101	Career Ed/Life Choices	Sharrock, Adam	MTThF	8:15AM - 9:05AM	HS	HS
1	2027SP	CLP-101	Career Ed/Life Choices	Sharrock, Adam	MTThF	8:15AM - 9:05AM	HS	HS
1	2026FA	DFT-12	Beginning AutoCAD	Sharrock, Adam	MTThF	9:10AM - 10:00AM	HS	HS
1	2026FA	EH-20	Intro-Environ Horticult	Baker, Lilly	MTThF	1:35PM - 2:25PM	HS	HS
1	2026FA	EH-20	Intro-Environ Horticult	Baker, Lilly	MTThF	2:30PM - 3:20PM	HS	HS
1	2026FA	MSP-74	Multimedia Production I	Sharrock, Adam	MTThF	1:35PM - 2:25PM	HS	HS
1	2026FA	PHO-2	Introduction to Photography	Sharrock, Adam	MTThF	2:30PM - 3:20PM	HS	HS
1	2026FA	RTVF-40	Video Production	Sharrock, Adam	MTThF	10:15AM - 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	TEXT	COST	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

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: <u>For facilitation of an online course $200.00 per completed section. For teaching of a course $500.00 per completed section.</u>

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-GLENN COMMUNITY COLLEGE DISTRICT

By: ______________________________
(Signature of person authorized to execute Agreement on behalf of College.)

Name: Jessica A. Snelling, MBA

Title: Vice President for Administrative Services

Date: ______________________________

BIGGS UNIFIED SCHOOL DISTRICT

By: ______________________________
(Signature of person authorized to execute Agreement on behalf of School District.)

Name: ______________________________

Title: ______________________________

Date: ______________________________

List of Attachments

Course Descriptions

TO BE COMPLETED BY DISTRICT ONLY The person preparing this contract must complete this section and obtain appropriate approvals before contract will be signed.					
Initiating Department:	INSTRUCTION	Preparer's Name & ID:	TANNA NEILSEN / 3180821	Phone:	7586
Vendor Name:	BIGGS UNIFIED SCHOOL DISTRICT		Vendor ID:		
PO Description:	CCAP AGREEMENT APPENDIX – Biggs High 2026-27				
Budget Code:	11.000.404.1.601035.55100	PO Amount: 14@500, 3@100 = $7,300			
Contract Monitor Name *(Person Who Approves Invoices)*:		TANNA NEILSEN		Phone:	7586
APPROVALS					
ROBERT WHITE			ERIK SHEARER		
Department Dean/Director Name	**Initials**		**Department Vice President Name**	**Initials**	
Business Contracts & Risk Management Initials					

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

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

Lecture

Topics		Lec Hrs
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

Lab

Topics		Lab Hrs
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		21.00
	Total Hours:	51.00

Examples of Assignments

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

Course Outline

Catalog Description

AGS 40 - Introduction to Animal Science

Transfer Status: CSU/UC

Unit(s): 3.00
Lecture: 34.00 Contact hours/68.00 Out of class hours/102.00 Total hours/2.00 Unit(s)
Lab: 51.00 Contact hours/0.00 Out of class hours/51.00 Total hours/1.00 Unit(s)
Total: 85.00 Contact hours/68.00 Out of class hours/153.00 Total hours/3.00 Unit(s)

Course Description:
A scientific approach to the livestock industry encompassing aspects of animal anatomy, physiology, nutrition, genetics and epidemiology. Emphasis on the origin, characteristics, adaptations and contributions of livestock to the modern agriculture industry. Field trips may be required. (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

Topic Titles / Suggested Time Topic

Lecture

Topics	Lec Hrs
Animal agriculture	3.00

1. Career opportunities

Total Hours: 34.00

Topics	Lec Hrs
2. Importance of domestic animals to the world and to the United States 3. Economic importance of animal agriculture 4. Animal contributions to human needs 5. Ethnic and cultural contributions to animal domestication	
Anatomy and physiology 1. Cellular and molecular biology of animals 2. Identification of external anatomy for various species 3. Analysis of body systems – reproductive, respiratory, digestive, immune, circulatory	4.00
Genetics 1. Introduction and review of genetic principles 2. Gene modification and genetic interactions 3. Genetic improvement and variation 4. Inheritance and population genetics	4.00
Unique adaptations of various species 1. Natural selection vs artificial selection 2. Meat animal use and production 3. Fiber production 4. Dairy production 5. Recreational and companionship use of animals	3.00
Animal reproduction 1. Animal breeding systems 2. Reproductive management and technology 3. Fertility assessment	4.00
Nutrition 1. Classes of nutrients 2. Feed identification and composition 3. Livestock feeding management practices	4.00
Animal behavior (ethology) 1. Behavioral characteristics 2. Animal handling and safety 3. Conditioning	3.00
Animal health 1. Biosecurity	3.00
Total Hours:	**34.00**

Topics	Lec Hrs
2. Vital Signs 3. Indications of health vs disease 4. Common diseases	
Issues affecting animal agriculture 1. Animal welfare issues 2. Advances in biotechnology 3. Governmental and environmental concerns 4. Food safety 5. Public policy and consumer awareness	3.00
The scientific method 1. Research in animal agriculture 2. Developing a research model 3. Humane treatment of research animals	3.00
Total Hours:	**34.00**

Lab

Topics	Lab Hrs
The scientific method	6.00
Natural selection vs. artificial selection	6.00
Genetics	6.00
Anatomy and physiology	6.00
Unique adaptions of various species	6.00
Animal reproduction	6.00
Nutrition	6.00
Biosecurity	3.00
Animal behavior (ethology)	3.00
Issues affecting animal agriculture	3.00
Total Hours:	**51.00**

Methods of Instruction

A. Discussion

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

Methods of Evaluation

A. Lab Reports
B. Exams/Tests
C. Research Projects
D. Class participation
E. Lab Projects
F. Practical Evaluations

Examples of Assignments

Reading Assignments

1. Read a peer-reviewed academic article related to livestock genetics and be prepared to discuss in class.

2. Read the textbook chapter on the scientific method in animal agriculture and be prepared to discuss in class.

Writing Assignments

1. Conduct a literature review on the epidemiology of infectious and non-infectious diseases in livestock and write a 2-page meta-analysis of findings.

2. Read the textbook chapter on animal behavior and write a 2-page paper on the fields of animal behavior and systems of animal behavior.

Out-of-Class Assignments

1. Use the library website to conduct a literature review on animal agriculture and submit a 1-2 page paper on your findings.

2. Collect and analyze data from a local livestock operation and share your findings with the class.

Recommended Materials of Instruction

Flanders, F., et al.. (2025). Modern Livestock & Poultry Production. *Cengage, 10th*. 9780357543733.
Flanders, F., et al.. (2024). Lab Manual for Flanders' Modern Livestock & Poultry Production. *Cengage, 10th*. 9780357924464.

Zero Cost Textbook
Lawson, R. (2025). Anatomy and physiology of animals. Wikibooks. (OER).
https://en.wikibooks.org/wiki/Anatomy_and_Physiology_of_Animals

Other Learning Materials

Proper clothing for labs

Minimum Qualifications

Agriculture (Masters Required), or Agricultural Production

Created/Revised by: Vazquez, Jacob

Date:12/01/2025

Course Outline

2026-2027 Catalog

CLP 101 - Career, Education and Life Choices

Catalog Description

Transfer Status: NT

Unit(s): 3.00

Lecture: 51.00 Contact hours/102.00 Out of class hours/153.00 Total hours/3.00 Unit(s)

Total: 51.00 Contact hours/102.00 Out of class hours/153.00 Total hours/3.00 Unit(s)

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. Document preliminary career research from online and in-person resources such as the Occupational Outlook Handbook and informational interviews.
3. Demonstrate the ability to overcome obstacles and refine personal goals using basic problem-solving techniques.
4. Create plans and use self-directed strategies for career changes and lifelong learning.
5. Develop 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

Topics	Lec Hrs
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**

Methods of Instruction

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

Methods of Evaluation

A. Portfolios
B. Projects
C. Homework
D. Class participation
E. Written Assignments
F. Final Project

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 about 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 your 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 class.

Recommended Materials of Instruction

Bingham, Mindy & Stryker, Sandy. (2019). Career Choices and Changes: Discover Who You Are, What You Want, and How to Get It. *Academic Innovations, 6th.* 978-1-878787-97-5.
Bingham, Mindy. (2022). Career Choices and Changes: Workbook and Portfolio. *Academic Innovations, 6th.* 978-1-878787-97-5.

Other Learning Materials

My10yearPlan.com® Interactive, Academic Innovations
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.

Minimum Qualifications

Business (Masters Required)
Child Dev/Early Childhood Ed
Coaching
Counseling (Masters Required)
Education (Masters Required)
Family and Consumer Studies/Home Economics (Masters Required)
Family & Cons Study/Home Ec
Child Development/ (Masters Required)

Created/Revised by: Donnelly, Brian
Date: 10/21/2024

Course Outline

2026-2027 Catalog

DFT 12 - Beginning AutoCAD Drafting

Catalog Description

Transfer Status: CSU/UC

Unit(s): 3.00

Lecture: 34.00 Contact hours/68.00 Out of class hours/102.00 Total hours/2.00 Unit(s)

Lab: 51.00 Contact hours/0.00 Out of class hours/51.00 Total hours/1.00 Unit(s)

Total: 85.00 Contact hours/68.00 Out of class hours/153.00 Total hours/3.00 Unit(s)

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 set up 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

Topics	Lec Hrs
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
Total Hours:	**34.00**

Lab

Topics	Lab Hrs
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	6.00
Geometric Construction Problems	3.00

Topics	Lab Hrs
Orthographic Construction Problems	8.00
Sectional Views	3.00
Auxiliary Drawings	4.00
Annotation and Pictorial Drawing Applications	6.00
Architectural Drawings, Layers and Scales	6.00
Total Hours:	**51.00**

Methods of Instruction

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

Methods of Evaluation

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

Examples of Assignments

Reading Assignments

1. Read the section in your text about dimension applications and be prepared to answer questions from the reading in the next class session.
2. Read the chapter on Section Views. Consider the question, "Why are section views important to drafting?" and be prepared to discuss in the next class session.

Writing Assignments

1. Having read the chapter on Section Views, write complete answers to the worksheet questions and submit to the instructor.
2. Complete the instructor-led exercise on drafting parameters in class, and write a brief summary (minimum 250 words) 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, search the acronym NIST and the term ISO and prepare hand-written definitions for each. Submit at the start of the next class session. No late submissions will be accepted.

Recommended Materials of Instruction

Shih, R. (2024). Principles and Practices: An Integrated Approach to Engineering Graphics and AutoCAD 2025. *SDC Publications, 2024.* 9781630576813.

Minimum Qualifications

Drafting
Engineering (Masters Required)

Created/Revised by: Manning, Phillip
Date: 04/06/2026

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

Topics		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

Lab

Topics	Lab Hrs
The ‘Green Industry’ in Butte County and Around the World	3.00
Tools, Equipment and Safety Practices	3.00
Plant Structures and Functions	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

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

Lecture

Topics	Lec Hrs
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

Lab

Topics	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 Hours:	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

PHO 2 - Introduction to Photography

Catalog Description

Transfer Status: CSU/UC
Unit(s): 3.00
Lecture: 34.00 Contact hours/68.00 Out of class hours/102.00 Total hours/2.00 Unit(s)
Lab: 51.00 Contact hours/0.00 Out of class hours/51.00 Total hours/1.00 Unit(s)
Total: 85.00 Contact hours/68.00 Out of class hours/153.00 Total hours/3.00 Unit(s)
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, black and white film, darkroom skills, 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

Topics	Lec Hrs
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**

Lab

Topics	Lab Hrs
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
Total Hours:	**51.00**

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. Lab Projects
D. Written Assignments
E. Examinations
F. Critiques/Discussion

Examples of Assignments

Reading Assignments

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 multimedia 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.* 9780134525815.

Barnbaum, B. (2017). The Art of Photography: An Approach to Personal Expression. *Rocky Nook Publishers, 2nd.* 978-1681982106.

Minimum Qualifications

Photography (Masters Required)
Art (Masters Required)
Photo Tech/Commercial Photo

Created/Revised by: Smallhouse, Sara
Date: 05/05/2025

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

Topics	Lec Hrs
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

Lab

Topics	Lab Hrs
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	7.00
Assemble as a final individual project a live action (or dramatic creation) suitable for review and evaluation during a public showing	6.00
Total Hours:	51.00

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

Butte County Office of Education
"Where Students Come First"

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An Equal Opportunity Employer

August 2026

Dear Superintendent:

I hope this letter finds you well! As we begin another year of Expanded Learning, I want to thank you for your continued support. Our Expanded Learning programs serve thousands of students through after-school and summer enrichment, with a wide array of activities that encourage learning, connection, and growth. Social emotional learning continues to be intentionally integrated throughout our activities and remains an important component of the Expanded Learning experience.

I have updated the MOU required for this school year (2026-2027) to support your After School Education and Safety (ASES) Program grant. I have attached a copy of your district MOU for review and if needed school board approval. Upon approval, kindly scan a signed copy to my attention. Please do not forward the original directly to Mary Sakuma. I collect all 11 signed MOUs and have Mary sign them all at once. This results in a quicker process and fewer misplaced MOUs.

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

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

The in-kind dollar amount for your snack/supper contribution is calculated utilizing the following reimbursement rates. The state allows us to calculate this figure by utilizing the actual attendance from the previous year and multiplying that figure by $1.26 for snack and $5.31 for supper.

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

Please feel free to make changes or revisions to the attached copy, and do not hesitate to give me a call with your questions. It is a pleasure to serve you and your students with expanded learning opportunities. Thank you for your continued partnership!

Best Regards,

Stacey Malcolm

Attachment: 2026-2027 MOU

2026-2027
Memorandum of Understanding
Between
Biggs Unified School District
and
Butte County Office of Education

Purpose

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

Description of Services

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

Facility Usage Amount:	$ 18,900
Custodial Services Amount:	$ 12,600
Snack Administration:	$ 13,459
Support Staff:	$ 5,000

May include but is not limited to front-office support, and data collection assistance.

Administration:	$ 7,500

This may include but is not limited to representation in governance and evaluation, recruitment, outreach, communication, use of equipment, copier, desk space, technology, and the integration of existing educational, enrichment, health, and recreational programs and services.

ELO-P Contract Funds:	$ 125,066**
In-kind dollar amount of program support:	**$ 182,525**

Terms

The terms of this MOU shall commence on July 1, 2026, and shall extend through June 30, 2027. This MOU may be modified or terminated in thirty (30) days upon written notice of intention to terminate the agreement with or without cause.

Biggs Unified School District	**Butte County Office of Education**
_______________________________	_______________________________
Doug Kaelin - Superintendent	Mary Sakuma – Superintendent
_______________________________	_______________________________
Date	Date

Rental cost estimate based on a per classroom amount of $6,300 which correlates to the amount BCOE charges districts for these services. Custodial cost estimate based on a per classroom amount of $4,200 which correlates to the amount BCOE charges districts for these services.
Snack/Supper administration cost estimate based on prior year's attendance (total number of students served x $1.26/$5.31).
Support staff cost estimate based on $5,000 per site. Administration cost estimate based on $7,500 per site.

**The ELO-P funding can be used for the local match for ASES, as it is the intent that ASES and the ELO-P funding be considered a single comprehensive program. Source: Expanded Learning Opportunities Program FAQs.

BUS[ ] CAR[ ] WALKING[ ]

Biggs Unified School District

Field Trip Request Approval Form

Proposed Activity: Shady Creek

Date of Request: 9/19/2026 School: BES [✓] RES [✓] BHS [ ]

Date of Field Trip: January 26-29

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 must be submitted one week prior to a regular board meeting.

Name of staff member/Position making the request: Tracey McPeters

Class/Grade or Organization making the request: 6 grade BES, 5-6 RCA

Destination: Shady Creek Outdoor Camp

Number of students involved in this activity: 25 BES, 30 RCA

Cost Per Student: $375

Funding Source: fundraising Cost to District: ~~$~~ Bus/trailer

Adult Chaperones (including teachers): Trinity Ingersoll
Elizabeth Terpening
Tracey McPeters
Clara Callaway

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: outdoor science camp

Educational Standards to be realized through trip: NGSS

Signature of Staff Member making the request: Tracey McPeters

BUS [✓] CAR [ ] WALKING [ ]

Cafeteria Information:

Will students miss scheduled lunch at school site: YES [✓] NO [ ]

Are sack lunches needed: YES [ ] 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) ** #: 1

*(School approval of this form signifies that proper car insurance documents are on file with the school.) ** If the trip is approved, you will need to schedule a bus.*

Itinerary

BES - Shady Creek   BES Shady Creek - BES

Departure: January 26   Return: January 29

Date: Jan 26   Time: 8:30   Date: Jan 29   Time: 10:30

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

[✓] APPROVED   [ ] DENIED

Principal's Signature: [signature]   Date: 8/19/2026

Overnight Trips

[✓] APPROVED   [ ] DENIED

Superintendent's Signature: [signature]   Date: ________

Once the trip is approved, a copy of the completed, signed form must be sent to the cafeteria director and bus dispatcher, at least 2 weeks prior to the trip with Superintendent Approval.

Board Approved Date: ________________
(For Overnight/out-of-state)

SHADY CREEK OUTDOOR SCHOOL & EVENTS

Billing and Reservations
970 Klamath Lane, Yuba City, CA 95993
Office: (530) 822-2949
Fax: (888) 847-1453

Camp Address
18601 Pathfinder Way, Nevada City, CA 95959
Office: (530) 822-2470

SUTTER COUNTY Superintendent of Schools

Christopher Little, Director

SHADY CREEK OUTDOOR SCHOOL PROGRAM
Management Services Provided By
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
Tom Reusser, Superintendent
970 Klamath Lane, Yuba City, CA 95993//(530) 822-2949

ENVIRONMENTAL EDUCATION AGREEMENT

THIS AGREEMENT ("Agreement") is entered into between the Sutter County Superintendent of Schools ("Superintendent") and Richvale School ("District"). Collectively Superintendent and District shall be referred to as "Parties."

WHEREAS, Superintendent owns an outdoor education facility known as Shady Creek Outdoor School ("Shady Creek"), which is located at 18601 Pathfinder Way, Nevada City, CA, and thereon operates the Shady Creek Outdoor School Program ("Program"), an outdoor educational program for the benefit of public school students; and

WHEREAS, District desires its students to participate in the Program and stay at Shady Creek on the terms and conditions set forth in this Agreement.

The Parties agree as follows:

1. Participation Fee: District will participate in the Shady Creek Outdoor School Program on the terms and conditions set forth in this agreement. District desires to reserve space for (27) pupils (also referred to as "Students") and agrees to pay an amount **of $375.00 per pupil** scheduled for a four-day week to participate in the Shady Creek Program (Participation Fee). *There will be no adjustment to the per pupil fee for students arriving late or leaving early.* This contractual reserved space is based on numbers supplied by District's school administrator. If there is a discrepancy with these numbers contact the Shady Creek office immediately. District also agrees to provide one teacher per twenty (20) students and shall pay an amount of $175.00 per teacher. **Final Payment is due no later than thirty (30) days following the date of service.** This Participation Fee shall also cover the cost of lodging, food and recreational activities for the School Administrator, and health aide. All additional adults in attendance, including adult Cabin Chaperones provided by the District, and all other adults set forth in Paragraphs 5 and 6 of this Agreement shall have an additional charge of one hundred and seventy-five dollars ($175.00) per individual.

2. Deposit. District shall pay fifty percent (50%) of the Participation Fee for the number of Students identified in Section 1 as a nonrefundable deposit ("Deposit"). The Superintendent shall receive the Deposit within 30 days of submission of this signed agreement to Sutter County to reserve participation in the program.

3. Payment of Participation Fee Balance. The District shall pay the balance of the Participation Fee once actual attendance is computed and final billing received by District. Final billing will be based on actual Student attendance, but in no event shall final billing be less than eight-five percent (85%) of the number of Students identified in Section 1 under participation fee.

If the number of Students attending decreases from the number of Students identified in Section 1, District has until sixty (60) calendar days prior to its scheduled arrival date to notify Superintendent of the decreased number, but in no event shall the final billing be for 85% less than the number of Students attending identified in Section 1. If District notifies Superintendent of a decrease of Students attending less than sixty (60) calendar days prior to the date of arrival at camp, the final Participation Fee will be calculated based on to the number of Students reservations identified in Section 1 above.

3. Indemnity. District shall, to the furthest extent permitted by California law, and at its sole expense, defend, indemnify, and hold harmless Superintendent and its Board, agents, representatives, officers, consultants, employees, trustees, and volunteers (the "Indemnified Parties") from any and all demands, losses, liabilities, penalties, interest, claims, suits, and actions (the "Claims") of any kind, nature, and description, including but not limited to, personal injury, death, property damage, unfair employment practices, common law or joint employer issues, and Superintendent's fees and/or attorney's fees and costs, directly or indirectly arising out of, connected with, or resulting to a person, firm, or corporation for damages, injury or death arising out of or connected with this Agreement and participation in the Program and access to Shady Creek. Superintendent shall have the right to accept or reject any legal representation that District proposes to defend the Indemnified Parties.

Without limiting the District's indemnification, the District shall maintain in force at all times while participating in the Program a policy or policies of insurance covering such participation including but not limited to the following coverages, and in the minimum limits of liability as stated herein: Comprehensive general liability, including personal injury in combined single limit of $1,000,000.00 (one million dollars).
All such policies shall provide an endorsement naming the Superintendent, his officers, agents, employees, ***as additional insured***. The above-described coverage shall be maintained throughout District's participation in the Program. **District shall file with the Superintendent a certificate of insurance evidencing that the insurance coverage as required herein has been obtained and is currently in effect.**

4. Cancellation. If the District cancels its reservation less than sixty (60) calendar days before its scheduled arrival date, the District will be charged for 85% of its contracted Student number, **unless** a state or local health agency issues an order or recommendation precluding Students from attending the Shady Creek residential Program, in which case the District shall not be charged under this Agreement and shall be refunded its deposit in full. A copy of the order or recommendation must be provided to the Superintendent.

5. Adult Participation Requirements. District shall require the following adult participants, who shall stay at Shady Creek with the Students.

- **a.** Program Coordinator. District shall designate one Program Coordinator who is responsible for coordinating the District's participation in the Program, including payment of the Participation Fee and coordination of Program activities. The Program Coordinator may be a teacher or administrator otherwise attending the Program. The Program Coordinator shall be responsible for communicating with the Shady Creek Director or designee to ensure that all requirements of this Agreement have been fulfilled prior to the arrival of the District at Shady Creek.

b. Teachers. District shall provide one teacher for each class of 20 or more Students. District shall pay $175.00 to cover the costs of its teacher (s) as set forth in Paragraph 1 above. Districts with less than 20 students will have a prorated fee for the teacher's food and lodging.
c. Administrator: Districts attending shall coordinate to provide one administrator for each week Students are in attendance. If more than one district is participating in the Program during the Program Term, Districts shall provide an administrator on a rotating basis. The Shady Creek Director or designee shall be responsible for coordinating the rotation of the Administrator
d. Nurse. If all Students for the Program Term are from the same District, District shall provide one school nurse or health technician. If more than one district is participating in the Program during the Program Term, Districts shall provide a nurse or health aide on a rotating basis. The Shady Creek Director shall be responsible for coordinating the rotation of the school nurse. The Superintendent will pay the District a $1,500.00 stipend for providing a School Nurse or LVN, and $1,000 for a Health Aide.

It is understood that small districts may wish to combine pupils or classes and jointly provide the required instructional and administrative personnel. The Program Coordinator for the District shall work with the Shady Creek Director to confirm that adequate adult supervision is available in the event the District wishes to combine classes or supervision with another participating district.

6. Cabin Chaperones. In addition to the adult supervision required in Section 5, District shall provide cabin chaperones at a ratio of 1 to 7 for the girls and a ratio of 1 to 9 for the boys and no less than one chaperone per cabin and shall establish a selection procedure which ensures competent and responsible chaperones. The cabin chaperones are not required to be over the age of 18. However, in the event that the cabin chaperones are minors, District shall require a parent or guardian of the cabin chaperones to sign the release on the student health form. Signed release shall be submitted to the Shady Creek Director or designee upon arrival at camp. If you bring additional chaperones there will be a fee of ½ the student price for the additional chaperones. District may use cabin chaperones that are over 18 and no longer students only when cleared as a volunteer by the District including background checks and other applicable volunteer requirements.

7. Transportation. District shall be responsible for providing transportation of all employees, students, chaperones and staff to and from Shady Creek.

8. Safety. District shall be solely and completely responsible for the health and safety of all persons and property during times when District, its employees, volunteers and students access the Shady Creek facility. District, its employees, volunteers and students shall fully comply with all county, state, federal and other laws, rules, regulations, and orders, including but not limited to those relating to health and safety, and any rules posted at Shady Creek. Failure of the District, any Student or any other Program participant to comply with this section may result in the District, Student or Program participant being removed from the Program or the District not being allowed to participate in the Program in the future. Superintendent shall not be obligated to refund any Participation Fee to the District in the event any Student or other Program participant is removed from the Program because of violating this Section.

9. Medical Policies.
(a) Health Forms and Waiver of Liability: District shall be responsible for collecting a health form including the Waiver of Liability for each student, chaperone, and teacher attending camp and submitting to the Shady Creek Director or designee upon arrival.

(b) Pre-Departure Health Screening: Each student attending Shady Creek Outdoor School must be assessed by a licensed healthcare provider (e.g., school nurse, district health technician, or other qualified personnel) on the **day of departure** and **prior to boarding transportation**. This health screening must include symptom assessment and verification that the student is healthy enough to attend residential outdoor education.

(c) Documentation: Schools are required to **retain and present copies** of the completed health screening forms **immediately upon arrival at camp**. These forms must be handed **directly to official Shady Creek personnel** at the bus drop-off zone. Only after this exchange will students be **permitted to disembark** and begin their camp experience.

(d) Private Transportation Exception: If a student arrives via **private vehicle** (not school-provided transportation), the school must coordinate in advance with Shady Creek to schedule an onsite screening. **The driver must remain on-site** until the student has been cleared. If a student is not cleared, the driver is responsible for immediately transporting the student home.

(e) On-Call Doctor. In compliance with California Code of Regulations Title 17 § 30750(e), Shady Creek contracts with an on-call medical doctor for school program services. The services of the on-call medical doctor are provided in addition to the provision of the nurse or health technician by District as set forth in paragraph 4(d) above.

10. Mandatory Administrative Zoom Meetings: To ensure consistent understanding of program logistics, safety responsibilities, and district-school-Shady Creek expectations, **District agrees to attend a mandatory meeting via Zoom.** Details and information of the **Mandatory Administrative Zoom Meeting** are set forth in Attachment A to this Agreement and are incorporated here by reference.

Each school must ensure attendance by at least one of the following individuals:

- Superintendent (or designee)
- Site Principal or Vice Principal
- Teacher-in-Charge (if acting in an administrative role for the week at camp)

Link and code will be provided on the Shady Creek Website for the pre-recoded zoom meetings. But attendance at the live zoom meeting fulfills the requirement.

The purpose of this meeting is to:

- Review safety protocols, staffing expectations, and communication systems
- Clarify health screening and arrival procedures
- Communicate any updates and answer participant questions
- Reinforce district-level responsibilities related to student health, wellness, and support
- Foster a strong partnership between Shady Creek and participating districts

Attendance is required in order to finalize your participation in the **2026–2027 Shady Creek Outdoor School program.**

11. Governing Law and Venue. This Agreement is made and entered into in the State of California and shall in all respects be interpreted, enforced and governed under the laws of the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of Sutter. The language in all parts of this Agreement shall be in all cases construed as a whole according to their fair meaning and not strictly for or against either the District or Superintendent. Any headings in this Agreement are included only as a matter of convenience and for reference and in no way define the scope or extent of this Agreement or the construction of any provision.

12. Severability. If any term, provision, condition or covenant of this Agreement or its application to any party or circumstance shall be held, to any extent, invalid or unenforceable, then the remainder of this Agreement shall not be affected.

13. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall, together, constitute one and the same instrument.

14. Entire Agreement; Amendments. This Agreement and the documents referred to in this Agreement constitutes the entire agreement of the Parties hereto with respect to the matters contained herein, and prior or contemporaneous agreements or understandings, oral or written, pertaining to any such matters are merged herein and shall not be effective for any purpose. No provision of this Agreement may be amended or added to except by an agreement in writing which is signed by the Parties hereto or their respect successors-in-interest and indicates that it is an amendment of this Agreement. Neither party shall assign or transfer any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of the other party.

15. Termination. Superintendent may voluntarily terminate this Agreement at any time prior to the District's scheduled arrival date, with thirty (30) days' notice to the District. If Superintendent opts to terminate the Agreement, it shall notify the District in writing and refund District's deposit in full.

16. Force Majeure. Any delay or failure of Superintendent to perform its obligations under this Agreement will be excused to the extent that the delay or failure was caused directly by an event beyond such Superintendent's control, the event prevents Superintendent from reasonably performing under the Agreement, the event occurred without Superintendent's fault or negligence and that by its nature could not have been foreseen by Superintendent or, if it could have been foreseen, was unavoidable (which events may include natural disasters, epidemics, embargoes, explosions, riots, wars, acts of terrorism, strikes, labor stoppages or slowdowns or other industrial disturbances, and shortage of adequate power or transportation facilities).

17. Authority. Superintendent has delegated authority to enter into this Agreement with District to the Shady Creek Resident Director.

Biggs School District

By: Doug Koehl
(Authorized signature)

Dated: 8-20-24

Sutter County Superintendent of Schools

By:
Sutter County Superintendent of Schools

Dated: 07/01/26

The district designates as Program Coordinator:

Name: Tracy McPeters

Phone: 530-868-8211

From: Biggs Elementary
(school or office)

Please provide us with an email address for further correspondence:

Email: tmcpeters@biggs.org

Participating Teachers and school Secretary's email addresses:

Elizabeth terpening Eterpening@biggs.org
Clara Callaway callaway@biggs.org

SHADY CREEK OUTDOOR SCHOOL & EVENTS

Billing and Reservations
970 Klamath Lane, Yuba City, CA 95993
Office: (530) 822-2949
Fax: (888) 847-1463

Camp Address
18601 Pathfinder Way, Nevada City, CA 95959
Office: (530) 822-2470

SUTTER COUNTY Superintendent of Schools

Christopher Little, Director

SHADY CREEK OUTDOOR SCHOOL PROGRAM
Management Services Provided By
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
Tom Reusser, Superintendent
970 Klamath Lane, Yuba City, CA 95993//(530) 822-2949

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10. Mandatory Administrative Zoom Meetings: To ensure consistent understanding of program logistics, safety responsibilities, and district-school-Shady Creek expectations, **District agrees to attend a mandatory meeting via Zoom.** Details and information of the **Mandatory Administrative Zoom Meeting** are set forth in Attachment A to this Agreement and are incorporated here by reference.

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- Superintendent (or designee)
- Site Principal or Vice Principal
- Teacher-in-Charge (if acting in an administrative role for the week at camp)

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- Review safety protocols, staffing expectations, and communication systems
- Clarify health screening and arrival procedures
- Communicate any updates and answer participant questions
- Reinforce district-level responsibilities related to student health, wellness, and support
- Foster a strong partnership between Shady Creek and participating districts

Attendance is required in order to finalize your participation in the **2026–2027 Shady Creek Outdoor School program**.

11. Governing Law and Venue. This Agreement is made and entered into in the State of California and shall in all respects be interpreted, enforced and governed under the laws of the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of Sutter. The language in all parts of this Agreement shall be in all cases construed as a whole according to their fair meaning and not strictly for or against either the District or Superintendent. Any headings in this Agreement are included only as a matter of convenience and for reference and in no way define the scope or extent of this Agreement or the construction of any provision.

12. Severability. If any term, provision, condition or covenant of this Agreement or its application to any party or circumstance shall be held, to any extent, invalid or unenforceable, then the remainder of this Agreement shall not be affected.

13. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall, together, constitute one and the same instrument.

14. Entire Agreement; Amendments. This Agreement and the documents referred to in this Agreement constitutes the entire agreement of the Parties hereto with respect to the matters contained herein, and prior or contemporaneous agreements or understandings, oral or written, pertaining to any such matters are merged herein and shall not be effective for any purpose. No provision of this Agreement may be amended or added to except by an agreement in writing which is signed by the Parties hereto or their respect successors-in-interest and indicates that it is an amendment of this Agreement. Neither party shall assign or transfer any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of the other party.

15. Termination. Superintendent may voluntarily terminate this Agreement at any time prior to the District's scheduled arrival date, with thirty (30) days' notice to the District. If Superintendent opts to terminate the Agreement, it shall notify the District in writing and refund District's deposit in full.

16. Force Majeure. Any delay or failure of Superintendent to perform its obligations under this Agreement will be excused to the extent that the delay or failure was caused directly by an event beyond such Superintendent's control, the event prevents Superintendent from reasonably performing under the Agreement, the event occurred without Superintendent's fault or negligence and that by its nature could not have been foreseen by Superintendent or, if it could have been foreseen, was unavoidable (which events may include natural disasters, epidemics, embargoes, explosions, riots, wars, acts of terrorism, strikes, labor stoppages or slowdowns or other industrial disturbances, and shortage of adequate power or transportation facilities).

17. Authority. Superintendent has delegated authority to enter into this Agreement with District to the Shady Creek Resident Director.

Biggs School District

By: Doug Kaelin Dated: 8/26/26
(Authorized signature)

Sutter County Superintendent of Schools

By: Dated: 07/01/26
Sutter County Superintendent of Schools

The district designates as Program Coordinator:

Name: Tracy McPeters From: Biggs Elementary
(school or office)

Phone: 530-868-8211

Please provide us with an email address for further correspondence:

Email: Clara Callaway Ccalloway@biggs.org

Participating Teachers and school Secretary's email addresses:

tingersoll@biggs.org

eterpening@biggs.org

Klewis@biggs.org

AGREEMENT FOR SPECIAL SERVICES BETWEEN LOCAL EDUCATION AGENCIES

This Agreement for Services ("Agreement") is made and entered into as of September 1, 2026 by and between the **Butte County Office of Education** ("BCOE") and **Biggs Unified School District** ("AGENCY"), (together, "Parties").

The terms of this Agreement are as follows:

1. **Purpose.** The duties, obligations and agreements to provide the services under this Agreement are set forth in the attached **Exhibit "A"** ("Services").

2. **Term.** Services shall commence on September 1, 2026 and will continue until June 30, 2027, unless this Agreement is terminatedand/or otherwise cancelled prior to that time.

3. **Payment.** Compensation shall be as set forth in **Exhibit "B"** as the proposed fee for Services.

4. **Termination.** Either party may, at any time, with or without reason, terminate this Agreement with a reasonable explanation. Written notice by the terminating party shall be sufficient to stop further provision of Services. Notice shall be deemed given when received by the non-terminating party or no later than three (3) days after the day of mailing, whichever is sooner.

5. **Additional Services.** In the event either Party requires services from the other Party in addition to those set forth in this Agreement, the Party requiring additional services shall compensate the other Party for costs incurred by those additional services. If either Party believes that additional services are necessary or desirable, that Party shall submit a written description of the additional services to the other Party, along with the reasons the additional services are required or reasonable, and the specific cost of the additional services. Such services shall be performed only after both Parties agree in writing to proceed with the additional services.

6. **Indemnification.** The AGENCY agrees to indemnify, defend, and hold harmless BCOE, its officers, agents and employees against any claim, liability, loss, injury or damage imposed on BCOE arising out of the AGENCY's performance on this Agreement, except forliability resulting from the negligent or willful misconduct of BCOE, its officers, agents and employees. If obligated to indemnify, defend, or hold harmless BCOE under this Agreement, the AGENCY shall reimburse BCOE for all costs, attorney's fees, expenses and liabilities associated with any resulting legal action. The AGENCY shall seek BCOE approval of any settlement that could adversely affect the BCOE, its officers, agents or employees.

   The BCOE agrees to indemnify, defend, and hold harmless AGENCY, its officers, agents and employees against any claim, liability, loss, injury or damage imposed on AGENCY arising out of the BCOE's performance on this Agreement, except for liability resulting from the negligent or willful misconduct of AGENCY, its officers, agents and employees. If obligated to indemnify, defend, or hold harmless AGENCY under this Agreement, the BCOE shall reimburse AGENCY for all costs, attorney's fees, expenses and liabilities associated with any resulting legal action. The BCOE shall seek AGENCY approval of any settlement that could adversely affect the AGENCY, its officers, agents or employees.

7. **Insurance.** Each party shall procure and maintain at all times insurance with minimum limits as customary for that party's course of business.

8. **Anti-Discrimination**. It is the policy of the BCOE that in connection with all work performed under contracts there be no discrimination against any person engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore Program Region agrees to comply with applicable Federal and California laws including, but not limited to the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735.

9. **No Rights in Third Parties.** This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

10. **Notice**. Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

If to BCOE:

Butte County Office of Education
Attn: Jennifer Spangler
2495 Carmichael Drive Suite 400
Chico, CA 95928
Email: jspangler@bcoe.org

If to AGENCY:

Biggs Unified School District
Attn: Doug Kaelin
300 B Street
Biggs, CA 95917

Any notice personally given or sent by email transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective five (5) days after deposit in the United States mail.

11. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.

12. **Assignment.** The obligations and/or interests of either party under this Agreement shall not be assigned or transferred in anyway without written consent from the other party.

13. **Arbitration.** The Parties agree that should any controversy or claim arise out of or relating to this Agreement they will first seek to resolve the matter informally for a reasonable period of time not to exceed forty-five (45) days. If the dispute remains, it shall be subject to mediation with a mediator agreed to by both parties and paid for by both parties, absent an agreement otherwise. If after mediation there is no resolution of the dispute, the parties agree to resolve the dispute by binding arbitration administered by the American Arbitration Association ("AAA") in accordance with its Commercial Arbitration Rules, and judgment on an arbitrator's award may be entered in any court having jurisdiction thereof.

    a. The Parties shall select one arbitrator pursuant to the AAA's Commercial Arbitration Rules.

b. The arbitrator shall present a written, well-reasoned decision that includes the arbitrator's findings of fact and conclusions of law. The decision of the arbitrator shall be binding and conclusive on the Parties.

c. The arbitrator shall have no authority to award punitive or other damages not measured by the prevailing Party's actual damages, except as may be required by statute. The arbitrator shall have no authority to award equitable relief. Any arbitration award initiated under this clause shall be limited to monetary damages and shall include no injunction or direction to either Party other than the direction to pay a monetary amount. As determined by the arbitrator, the arbitrator shall award the prevailing Party, if any, all of its costs and fees. The term "costs and fees" includes all reasonable pre-award arbitration expenses, including arbitrator fees, administrative fees, witness fees, attorney's fees and costs, court costs, travel expenses, and out-of-pocket expenses such as photocopy and telephone expenses. The decision of the arbitrator is not reviewable, except to determine whether the arbitrator complied with sections (b) and (c) of this section.

14. **COVID-19 Acknowledgement.** AGENCY recognizes and understands that guidance on how to protect oneself from the COVID-19 virus and how to avoid spreading the virus to others, is available at https://www.cdc.gov/coronavirus/2019-ncov/index.html and through federal, local, and state recommendations and/or regulations. AGENCY understands that this guidance can change, and that AGENCY has a responsibility to stay abreast of the changing information found on these COVID-19 guidance resources. AGENCY is encouraged to follow their district's protocols and have enough school-appropriate cleaning supplies to continuously disinfect the equipment in accordance with California Department of Public Health (CDPH) guidance.

15. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Butte County.

16. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

17. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

18. **Provisions Required By Law Deemed Inserted.** Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein.

19. **Authority to Bind Parties.** Neither party in the performance of any and all duties under this Agreement, except as otherwise provided in this Agreement, has any authority to bind the other to any agreements or undertakings.

20. **Captions and Interpretations.** Paragraph headings in this Agreement are used solely for convenience, and shall be wholly disregarded in the construction of this Agreement. No provision of this Agreement shall be interpreted for or against a party because that

party or its legal representative drafted such provision, and this Agreement shall be construed as being jointly prepared by the Parties.

21. **Signature Authority.** Each party has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been properly authorized and empowered to enter into this Agreement.

22. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

23. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the date(s) indicated below.

BCOE:	**AGENCY:**
Dated:__________	Dated: Aug 21, 2026
BUTTE COUNTY OFFICE OF EDUCATION	BIGGS UNIFIED SCHOOL DISTRICT
Signed By:__________	Signed By: Doug Kaelin
Print Name: Mary Sakuma	Print Name: Doug Kaelin
Title: Superintendent	Title: Superintendent

Exhibit "A"
Scope of Services

Biggs Unified School District (BUSD) will host BCOE Teaching Artists at participating school sites. Teaching Artists will be selected by BUSD from the BCOE Teaching Artists Directory.

BCOE will screen and employ each selected Teaching Artist and issue a Letter of Intent outlining the residency. The Letter of Intent will specify the residency description, assigned classroom teacher, number and grade level of participating students, and residency schedule. Each residency will include up to 10 hours of classroom instruction with the same group of students. The principal, classroom teacher, and Teaching Artist must sign the Letter of Intent to confirm their agreement.

The classroom teacher is required to remain in the classroom throughout the residency. Active teacher participation is strongly encouraged to support the best possible learning experience for students. At the conclusion of each residency, the classroom teacher will receive an evaluation form to provide feedback on the experience.

Exhibit "B"
Fee for Services

Each residency is offered at a fee of $2,200, which includes ten hours of classroom instruction and a $100 art materials allowance. Upon completion of each residency, BCOE will invoice OCESD and process payment of the invoice through an S-Transfer within 30 days of the invoice date.

BIGGS UNIFIED SCHOOL DISTRICT

September 09, 2026

Item Number: 15 F

Item Title: Resolution: Commitment to Facilities Maintenance Account

Presenter: Analyn Dyer

Attachments: Resolution 2026-2027 #006

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

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Background/Comments:

James Marta Company, the district's auditor for the School Facilities Program, found that Biggs Unified has not set up the Facilities Maintenance Account. Creating this account will help protect the district's finances, especially as we continue major facility projects.

Education Code 17070.75 requires a school district with 1,201 students to set aside 3% of general fund expenditures under the minimum-deposit formula, as applicable. Since Biggs Unified School District has fewer than 1,200 students, we are exempt from this rule. Allocating 1% of our general fund expenditures to the facilities maintenance account allows us to plan for future needs. This approach enables us to prioritize key projects without reducing or replacing any higher contributions, deposits, or expenditures required by law.

Fiscal Impact:

Beginning FY 2025/26 Unaudited Actuals 2025/26: $ 103,882.84

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

COMMITMENT TO FACILITIES MAINTENANCE, RENEWAL, AND MODERNIZATION FUNDING

Resolution 2026-2027 #006

A resolution establishing an annual facilities-maintenance framework and a minimum one-percent local commitment for building-system renewals and larger modernization projects.

WHEREAS, the Governing Board of Biggs Unified School District is responsible for maintaining District facilities in a safe, sanitary, functional, and good-repair condition that supports student learning and the effective delivery of District programs;

WHEREAS, California Education Code section 17070.75 requires a school district participating in the applicable School Facilities Program to make necessary repairs, renewals, and replacements; establish a restricted account within its general fund for the exclusive purpose of ongoing and major maintenance; make the annual deposits required by law when section 17070.75(b)(2) applies; publicly approve an ongoing and major maintenance plan; and maintain a facilities inspection system;

WHEREAS, the District is a unified school district with average daily attendance of fewer than 1,200 pupils and therefore is not among the districts to which the minimum-deposit formula in Education Code section 17070.75(b)(2) applies;

WHEREAS, Education Code section 17070.75(c) requires a district to which subdivision (b)(2) does not apply to certify to the State Allocation Board that it can reasonably maintain its facilities with a lesser level of maintenance;

WHEREAS, the Board finds that predictable annual funding, clear assignment of costs, multiyear
planning, and public accountability promote preventive maintenance, reduce avoidable deterioration, and allow the District to prioritize work using facility condition, safety, instructional impact, legal compliance, useful life, and total cost of ownership; and

WHEREAS, the Board desires to establish a minimum annual local commitment equal to one percent (1%) of total general fund expenditures, including other financing uses, for qualifying building-system renewals and larger room modernization work, as described below, without reducing or replacing any higher contribution, deposit, or expenditure required by law.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of Biggs Unified School District hereby adopts the following facilities-maintenance funding framework:

1. Annual Site and Department Operating Budgets

The Superintendent or designee shall provide for routine room cleaning, custodial supplies, and other consumables, minor repairs, and recurring service contracts in annual site or department operating budgets, based on documented need and available resources.

Site and department administrators shall identify anticipated recurring needs during the annual budget-development process and shall promptly report conditions that may affect health, safety, accessibility, security, building integrity, or continuity of instruction.

2. Ongoing and Major Maintenance Program

Building-system renewals and larger room modernization projects shall be evaluated, prioritized, and programmed through the District's ongoing and major maintenance program rather than classified as ordinary site operating expenses.

Projects shall be prioritized using objective considerations that may include health and safety, legal and code compliance, facility condition, failure risk, instructional impact, accessibility, energy and water efficiency, remaining useful life, available matching funds, and lifecycle cost.

3. Minimum One-Percent Local Commitment

Beginning with fiscal year [2025/26], the District shall annually budget or commit an amount not less than one percent (1%) of the District's total general fund expenditures, including other financing uses, for building-system renewals and larger room modernization projects described in this Resolution.

The one-percent amount is a minimum local commitment and is supplemental to routine site and department operating budgets. Because the District is a unified school district with average daily attendance below 1,200 pupils, the three-percent minimum-deposit formula in Education Code section 17070.75(b)(2) does not apply to the District. The commitment established by this Resolution does not excuse compliance with any other applicable facilities, funding, or maintenance requirement.

The Board may budget more than one percent when facility conditions, emergencies, project schedules, grant or matching requirements, or long-range planning warrant a greater commitment. If a declared fiscal emergency or an unforeseen loss of revenue makes the minimum commitment impracticable, the Board may modify the commitment for that fiscal year only by separate action at a public meeting, supported by written findings and a plan to address deferred priority work. This local exception does not authorize noncompliance with any statutory minimum.

4. Certification and Restricted Ongoing and Major Maintenance Account

The Governing Board hereby finds and certifies, pursuant to Education Code section 17070.75(c), that the District can reasonably maintain its facilities at the lesser maintenance-funding level established by this Resolution. This finding is based on the District's enrollment and facility profile, annual site and department operating budgets, preventive-maintenance practices, facilities inspections, multiyear maintenance plan, project prioritization process, available restricted and unrestricted resources, and annual public review.

The annual one-percent commitment shall be budgeted in, or transferred to, the District's restricted ongoing and major maintenance account within the general fund to the extent required or appropriate under Education Code section 17070.75, applicable School Facilities Program requirements, and the California School Accounting Manual. Funds placed in that account shall be used exclusively for authorized ongoing and major maintenance purposes.

The Superintendent or designee shall maintain accounting records that clearly distinguish (a) routine site and department operating costs, (b) expenditures and carryover in the restricted ongoing and major maintenance account, and (c) expenditures from any other lawful facilities or capital-project funding source.

5. Public Maintenance Plan and Annual Review

The Superintendent or designee shall prepare and annually update a multiyear ongoing and major maintenance plan identifying facility needs, project priorities, estimated costs, anticipated funding sources, planned expenditures, and intended carryover for major work.

The plan shall be presented annually for public approval by the Governing Board and shall outline the proposed use of the one-percent commitment, amounts deposited or to be deposited in the restricted account, and any other identified maintenance resources. The plan may carry allocations forward when a major project's cost requires accumulation over more than one fiscal year, consistent with law.

At least annually, staff shall report publicly on the prior year's maintenance expenditures, current restricted-account balance, material changes to project priorities, progress on scheduled work, and the proposed one-percent commitment and any higher legally required contribution for the coming fiscal year.

6. Implementation and Legal Compliance

The Superintendent or designee is authorized to establish administrative procedures, budget controls, project classifications, inspection practices, and reporting forms necessary to implement this Resolution.

Nothing in this Resolution authorizes an expenditure inconsistent with law, grant conditions, bond covenants, restricted funding requirements, public contracting requirements, or the California School Accounting Manual. If a provision conflicts with a mandatory legal requirement, the mandatory requirement controls and the remaining provisions shall continue in effect.

7. Effective Date

This Resolution shall take effect immediately upon adoption and shall remain in effect until amended or rescinded by the Governing Board.

APPROVED, PASSED, and ADOPTED this 9th day of September 2026 by the Governing Board of Biggs Unified School District by the following roll call vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Signed and approved by me after this passage.

____

Melissa Jesmer, Governing Board President

Attest:

____

Jonna Philips, Clerk

SAMPLE PLAN DOCUMENT
SECTION 125
FLEXIBLE BENEFIT PLAN

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

SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT

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

A. <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 09, 2026

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, 2026 and end on September 30, 2027. Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

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

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

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

Elective Contributions (Salary Reduction):

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

100% of compensation per entire plan year.

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

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

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

   American Fidelity Assurance Company Accident | Anthem Blue Cross Group #40836A-X |

   Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

   NIA

   Eligibility Requirements for Participation, if different than Item C.

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

   American Fidelity Assurance Company C-7 and all subsequent plans

   Eligibility Requirements for Participation, if different than Item C.

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

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

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

   American Fidelity Assurance Company 5 Year Term

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

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

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

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

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

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

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

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

Recordkeeper: American Fidelity Assurance Company

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

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

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

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

Eligibility Requirements for Participation, if different than Item C.

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

HSA Trustee **First Fidelity Bank N A**

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

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

Dental and Vision

Eligibility Requirements for Participation, if different than Item C.

a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(l).

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 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).

2.2 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.

2.2 a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars ($500), except that in no event may the Carryover be less than five dollars ($5).

2.3 **Code** Internal Revenue Code of 1986, as amended.

2.4 **Dependent** Any of the following:

(a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2),

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

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

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

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

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

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

2.7 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.

2.8 **Employee** Any person employed by the Employer on or after the Effective Date.

2.9 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.

2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non- Elective Contributions and Elective Contributions through salary reduction.

2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.

2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).

2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.

2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.

2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.

2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.

2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).

2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

2.19 **Insurer** Any insurance company that has issued a policy pursuant to the terms of this Plan.

2.20 **Key Employee** Any Participant who is a "key employee" as defined in Section 416(i) of the Code.

2.21 **Non-Elective Contribution** A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.

2.22 **Participant** An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.

2.23 **Plan** The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.

2.24 **Plan Year** The Plan Year as specified in Item D of the Adoption Agreement.

2.25 **Policy** An insurance policy issued as a part of this Plan.

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 **Recordkeeper** The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.

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

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

3.3 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
b. The date the Participant ceases to work for the Employer as an eligible Employee; or
c. The date of termination of the Plan; or
d. The first date a Participant fails to pay required contributions while on a leave of absence.

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

3.5 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any 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 after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre- tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

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

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

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

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

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

(c) Certain Judgments, Decrees or Orders. Ifa 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) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.

(f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.

(g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.

(h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:

(i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

(ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.

(i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:

(i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan(as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and

(ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

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

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

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

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

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

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

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

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

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

5.1 PURPOSE: These benefits provide the group medical insurance benefits to Participants.

5.2 ELIGIBILITY: Eligibility will be as required in Items F(l), F(3), and F(4) of the Adoption Agreement.

5.3 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(l), F(3), and F(4) of the Adoption Agreement.

5.4 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.

5.5 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.

5.6 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.

5.7 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

5.8 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

6.1 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.

6.2 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.

6.3 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

6.4 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.

6.5 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

6.6 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

7.1 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.

7.2 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.

7.3 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.

7.4 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.

7.5 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

7.6 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

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

8.2 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.3 TERMS, CONDITIONS, AND LIMITATIONS:

a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.

c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.

d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.

e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.

f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ('COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the cmTent Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.

h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any 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. Unif01med Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

J. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.

k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:

- the date that is one year after the first day of the medically necessary leave of absence; or
- the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.4 ELIGIBLE MEDICAL EXPENSES:

(a) Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense 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) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).

(d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

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

a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:

(i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.

(ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.

c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:

(i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.

(ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.

(iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.

(iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.

(v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.

d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.6 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to pe1mit 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.

8.7 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

8.8 QUALIFIED RESERVIST DISTRIBUTIONS: Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

9.1 PURPOSE: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.

9.2 ELIGIBILITY: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.

9.3 TERMS, CONDITIONS, AND LIMITATIONS:

a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

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

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

c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the 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. "Eligible Dependent Care Expenses" (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 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.2 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax 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. Maximum Benefit. 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. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

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

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

SECTION XI

AMENDMENT AND TERMINATION

11.1 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.2 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

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

12.2 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.3 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.

b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such repo1ts 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. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.4 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.5 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.6 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.7 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.8 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Paiticipant claims a benefit.

12.9 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

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

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

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

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

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

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

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

1. the specific reason or reasons for the denial;

2. reference to the specific Plan provision on which the denial is issued;

3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and

4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other infonnation, and his right to file suit under BRISA with respect to any adverse determination after appeal of his claim.

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

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

c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,

2. The specific Plan provision(s) on which the decision is based,

3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,

4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and

5. A statement of the Participant's right to bring suit under BRISA § 502(a).

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

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

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

- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the 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 info lmation, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

13.1 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

13.2 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.

13.3 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.

13.4 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.

13.5 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.6 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.7 CONSTRUCTION:

a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.8 NONDISCRIMINATION: In accordance with Code Section 125(b)(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.

Resolution No. 2026-2027 # 007

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 2025-26 fiscal year and a projected Gann Limit for the 2026-27 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 2025-26 and 2026-27 fiscal years are made in accordance 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 2025-26 and 2026-27 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 9th day of September 2026, by the following vote:

AYES: ________
NOES: ________
ABSENT: ________

____
Melissa Jesmer, Governing Board President

ATTEST:

______________________________ ____________________
Superintendent and Secretary to the Board Jonna Phillips, Clerk

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,033,972.65		4,033,972.65			4,403,680.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	512.68		512.68			525.80
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	466.30		466.30	468.09		468.09
2. Total Charter Schools ADA (Form A, Line C9)	59.50		59.50	60.45		60.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			525.80			528.54
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	29,115.26		29,115.26	29,115.00		29,115.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,453.57		2,453.57	2,454.00		2,454.00
4. Secured Roll Taxes (Object 8041)	4,019,067.54		4,019,067.54	3,901,207.00		3,901,207.00
5. Unsecured Roll Taxes (Object 8042)	304,158.31		304,158.31	307,873.00		307,873.00
6. Prior Years' Taxes (Object 8043)	6,052.02		6,052.02	5,995.00		5,995.00
7. Supplemental Taxes (Object 8044)	31,550.19		31,550.19	30,802.00		30,802.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(884,368.40)		(884,368.40)	(912,963.00)		(912,963.00)
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)	3,508,028.49	0.00	3,508,028.49	3,364,483.00	0.00	3,364,483.00
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)	3,508,028.49	0.00	3,508,028.49	3,364,483.00	0.00	3,364,483.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	103,882.84		103,882.84	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)	103,882.84	0.00	103,882.84	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,586,848.00		4,586,848.00	5,715,699.00		5,715,699.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,586,848.00	0.00	4,586,848.00	5,715,699.00	0.00	5,715,699.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,139,989.04		11,139,989.04	12,142,128.00		12,142,128.00

	2025-26 Calculations			2026-27 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)	332,956.50		332,956.50	260,000.00		260,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,033,972.65			4,403,680.76
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0256			1.0052
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,403,680.76			4,645,695.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,508,028.49			3,364,483.00
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)			63,096.00			63,424.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			999,535.11			1,281,212.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			999,535.11			1,281,212.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			138,874.63			101,655.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,646,903.12			3,466,138.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			860,660.48			1,179,557.34
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,646,903.12			
b. State Subventions (Line D8)			860,660.48			
c. Less: Excluded Appropriations (Line C23)			103,882.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,403,680.76			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,403,680.76			4,645,695.60
12. **Appropriations Subject to the Limit** (Line D9d)			4,403,680.76			

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

Analyn Dyer	adyer@biggs.org	530-868-1281 x 8102
Gann Contact Person	Contact Email Address	Contact Phone Number

BIGGS UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS
FISCAL YEAR 2025-26

Biggs Unified School District
Home of the Wolverines!

SEPTEMBER 09, 2026
Board Presentation

BIGGS UNIFIED SCHOOL DISTRICT
Unaudited Actuals Fiscal Year 2025-26

The Fiscal Year 2025-26 Unaudited Actuals report summarizes Biggs Unified School District's financial activity for the year and its financial position as of June 30, 2026. This information is submitted to the Butte County Office of Education and the California Department of Education for review. Key highlights are summarized below:

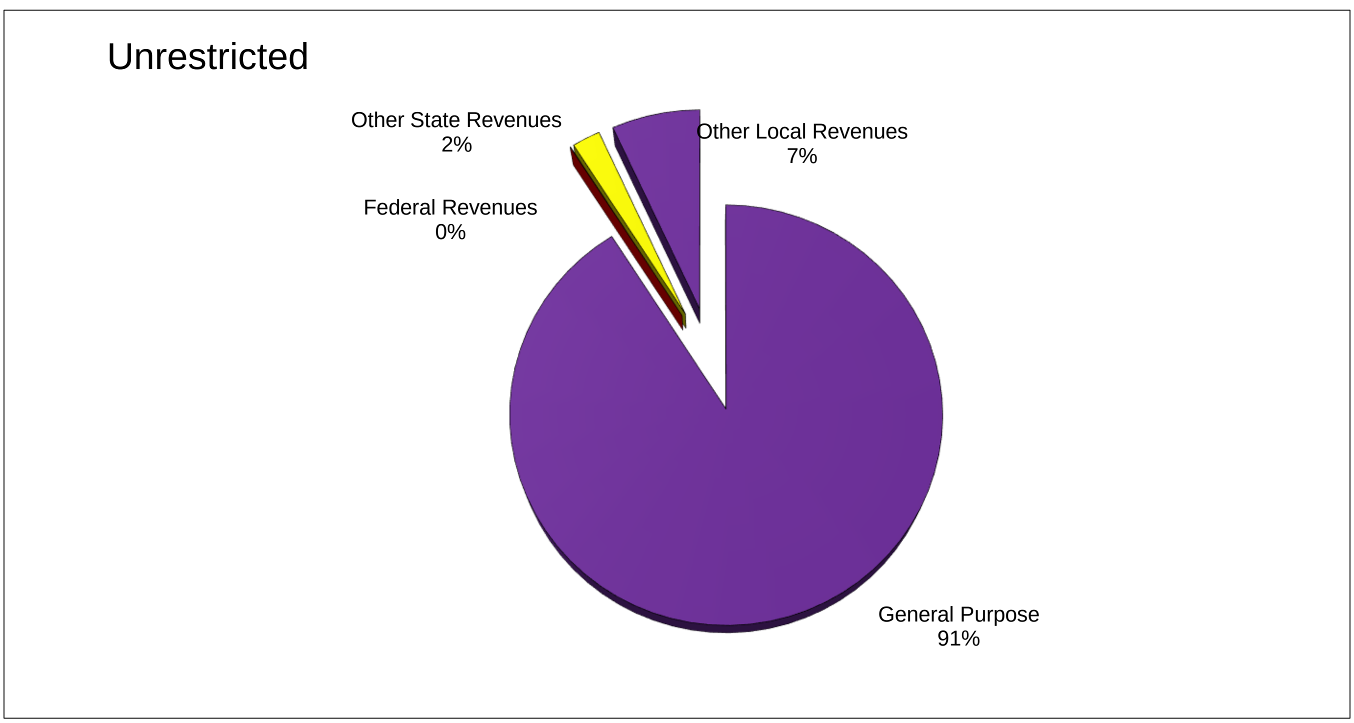
Average Daily Attendance (ADA)

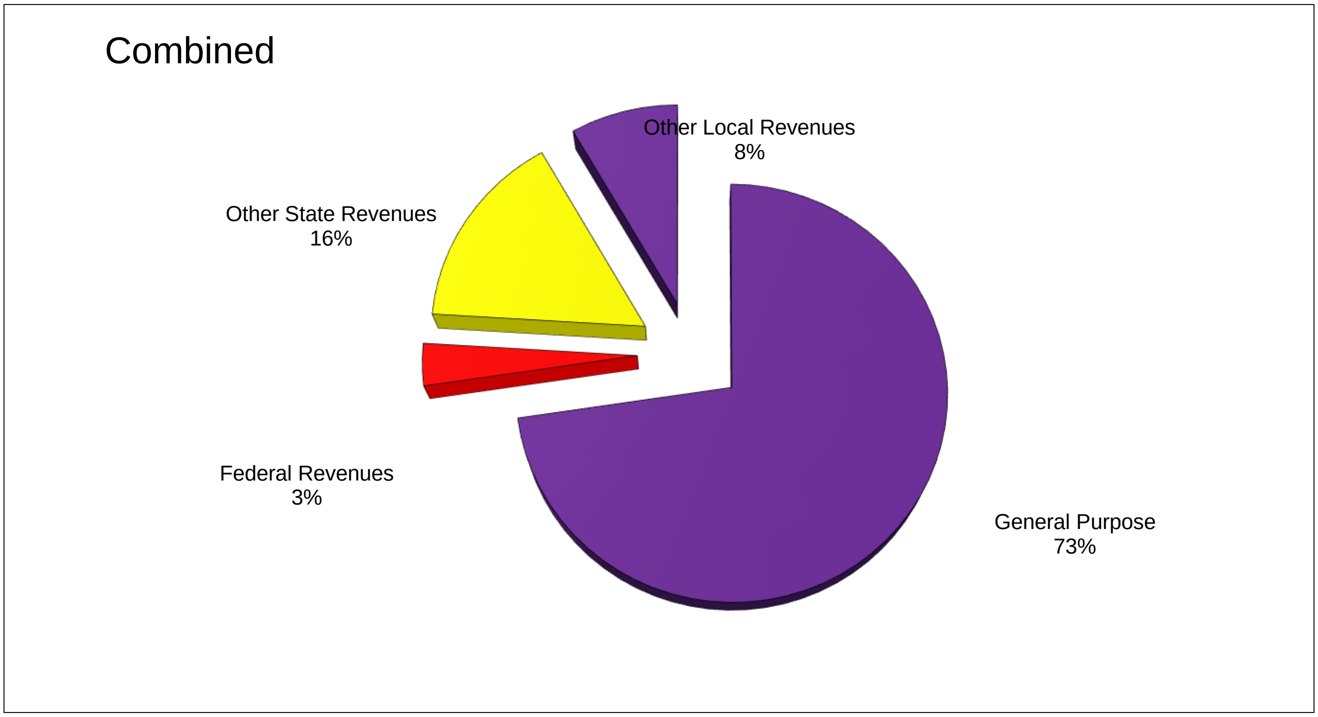
The District's Annual ADA is 518.26, while the funded ADA is 548.13 (ADA - three (3) year average ratio relief).

General Fund Revenue Components

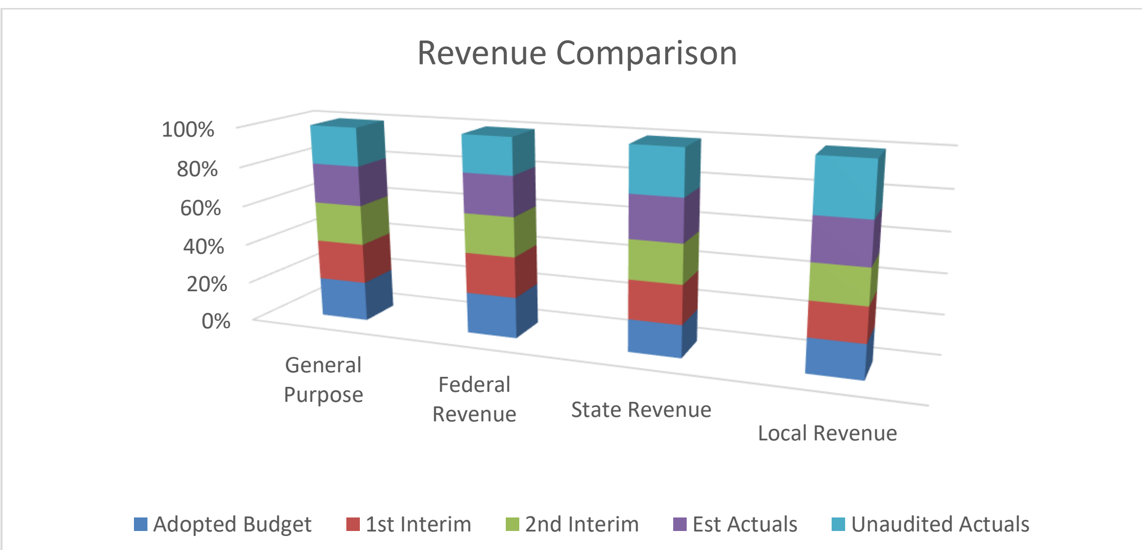
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	$8,094,876	$8,094,876
Federal Revenues	$2,653	$366,930
Other State Revenues	$194,330	$1,747,964
Other Local Revenues	$609,438	$930,218
TOTAL	**$8,901,297**	**$11,139,989**





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 18% from Estimated Actuals due to the actual Interest Income earned for the last quarter of 25/26.

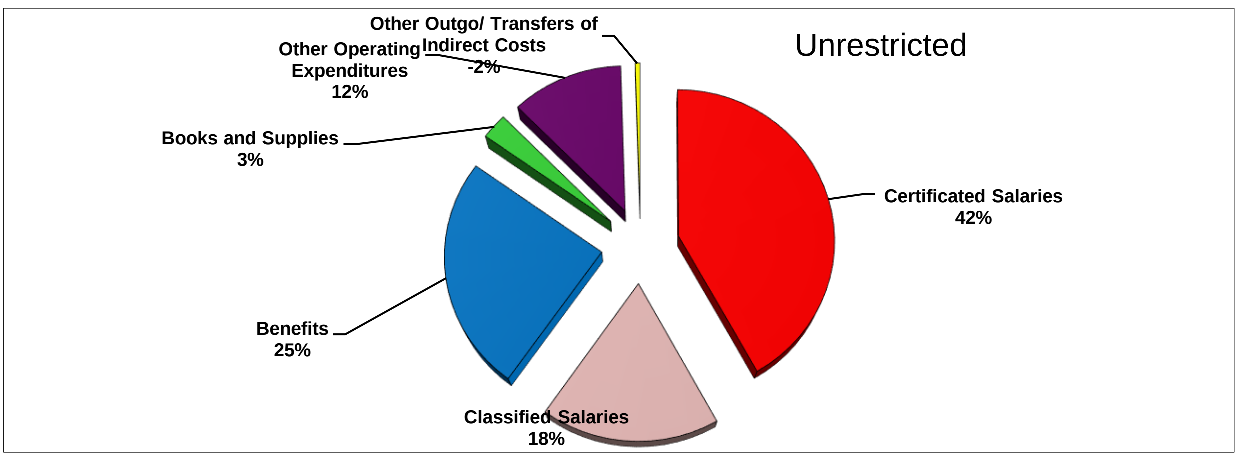
General Fund Expenditure Components

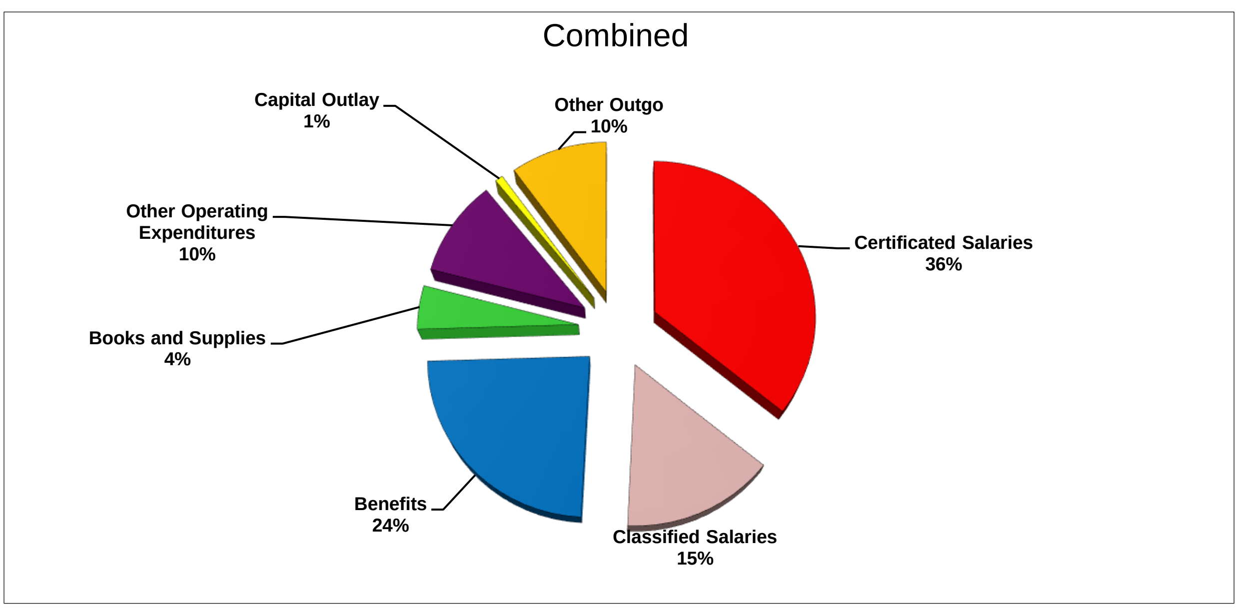
The General Fund funds most District functions. As illustrated below, salaries and benefits comprise approximately 85% of the District's unrestricted budget and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	$2,997,049	$3,793,722
Classified Salaries	$1,273,103	$1,580,704
Benefits (Payroll Taxes and Health & Welfare Contributions)	$1,788,319	$2,516,361
Books and Supplies	$198,251	$478,834
Other Operating Expenditures	$850,579	$1,070,358
Capital Outlay	$86,662	$86,662
Other Outgo	-$122,893	$1,061,643
TOTAL	**$7,071,071**	**$10,588,284**

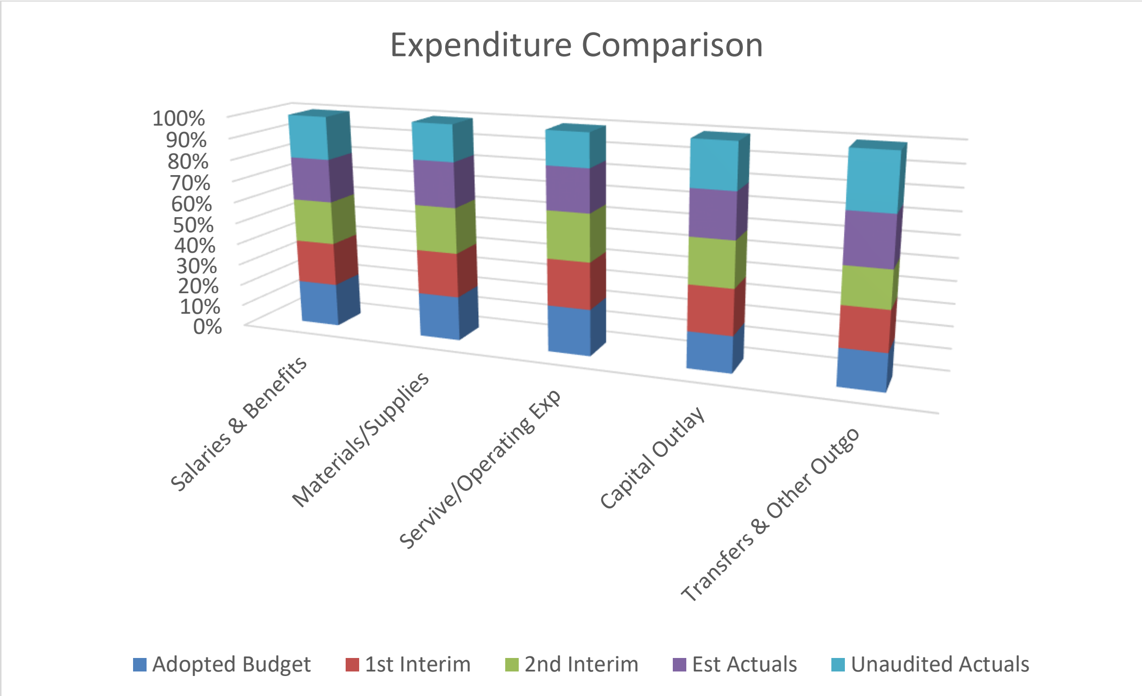
The negative $122,893 represents the total net effect of indirect cost transfers from various restricted resources.

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.

Transfers and other Outgoing expenses for the Special Education Billback were higher in the Unaudited Actuals by 9% compared to Estimated Actuals.

Contributions from Unrestricted Revenues to Restricted

This records the amount that must be contributed from unrestricted resources when expenditures incurred for a given restricted resource exceed the amount available for expenditure.

Description	Resource	Total Cost
Title I Basic Grants	3010	$129,558
Title II- Teacher Quality	4035	$5,337
Title III- Immigrant	4201	$162
Special Education *	6500	$1,322,445
Sped Early Intervention *	6547	$24,158
Ag Career Tech	7010	$2,015
Ongoing Major Maintenance **	8150	$103,883
TOTAL		**$1,587,558**

**Total Special Education Contributions for 25/26 are $1.3 million or 40% higher from 24/25*
***The Ongoing Major Maintenance Contribution relates to Resolution 2026/27 #006.*

Total Revenues and Expenditures Summary (Fund 01)

Description	District Wide *	Richvale	TOTAL
Revenues	$ 10,380,412	$ 759,577	$ 11,139,989
Expenditures	$ 9,948,155	$ 640,129	$ 10,588,284
Other Financing Sources/Uses	$ 200,000	$ -	$ 200,000
Net Increase (Decrease)	**$ 232,257**	**$ 119,448**	**$ 351,705**

** District-wide components are Biggs Elementary, Biggs High School, Maintenance, Operations/Transportation, and District Administration*

General Fund Summary

The District's 2025-26 General Fund projects a total operating surplus of $351,705, resulting in an estimated ending fund balance of $7,827,732. The components of the District's fund balance are as follows: revolving cash & and other non-spendable - $8,237; restricted programs - $1,546,049; assignments and commitments - $3,446,443; economic uncertainty - $847,063; unassigned - $1,979,940.

The new beginning balance for 2026/27 will be $7,827,732 (Unrestricted Funds $6,281,683 and Restricted Funds $1,546,049).

Ending Fund Balances and Reserve for Economic Uncertainties

Description	Total
Revolving Account	$2,000
Prepaid Expenses	$6,237
Restricted Accounts	$1,546,049
Commitments	$1,565,571
Other Assignments	$1,880,873
Reserved for Economic Uncertainties	$847,063
Unassigned/Unappropriated Amount	$1,979,940
TOTAL *	**$7,827,732**

** The total ending fund balance will become the new beginning balance of the First Interim Budget Report or an additional $401K from the Original Budget 26/27.*

Fund Summaries

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

FUND	2024-25	Net Change	2025-26
GENERAL (UNRESTRICTED & RESTRICTED)	$7,376,849	$450,883	$7,827,732
STUDENT BODY ACTIVITES (FUND 08)	$133,458	$20,863	$154,321
CAFETERIA FUND (FUND 13)	$365,834	$90,241	$456,075
SPECIAL RESERVE (FUND 17)	$1,124,203	$253,324	$1,377,527
SPECIAL RESERVE (FUND 20)	$579,783	$24,355	$604,138
BUILDING FUND (FUND 21)	$5,924,701	($607,550)	$5,317,151
CAPITAL FACILITIES (FUND 25)	$130,408	$15,811	$146,219
CAPITAL OUTLAY (FUND 41)	$105	$4	$109
BOND INTEREST & REDEMPTION (FUND 51)	$296,794	$300,739	$597,533
DEBT SERVICE FUND (FUND 56)	$162	$7	$169
FOUNDATION PRIVATE-PURPOSE TRUST (FUND 73)	$801,648	$69,235	$870,883
TOTAL	**$16,733,945**	**$617,911**	**$17,351,857**

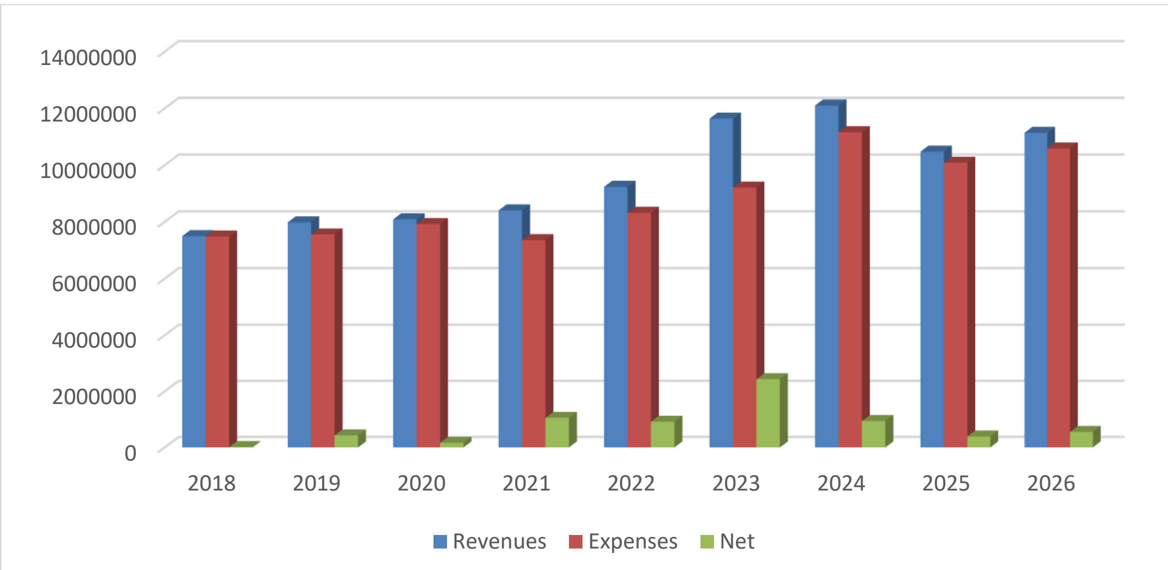
The negative $607K on the Building Fund reflects the net change between Interest Income earned and current operating expenditures/vendor payments.

Supplemental Forms:

Form CEA- Current Expense Formula//Minimum Classroom Compensation. The State-required percentage for all Unified School Districts must be at least 55% to avoid a penalty under Ed Code 41372. Biggs Unified School District is currently at 58.57%.

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 2023 and 2024 school years were marked by a significant event: the influx of one-time funds. This financial boost came during the COVID-19 pandemic, a period of rapid economic change shaped by ongoing policy responses.

Conclusion:

This financial report provides the Biggs Unified School District Board of Trustees with a general overview of the District's finances and details the money it received and spent. During the fall of 2026, the District's external auditor will audit the records in this packet and render an opinion no later than December 15, 2026. 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 spending despite ongoing inflation, supply chain issues, and structural changes in the labor market. The administration is confident the District can maintain prudent operating reserves and have the cash needed to remain fiscally solvent.

BIGGS UNIFIED
SCHOOL DISTRICT

UNAUDITED ACTUALS
FISCAL YEAR 2025-26

SEPTEMBER 09, 2026
Board Presentation

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.57%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$4,403,680.76
	Appropriations Subject to Limit	$4,403,680.76
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.70%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: ____________________ Date of Meeting: Sep 09, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Doug Kaelin Title: Superintendent

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ____________________ Date: ____________________

County Superintendent/Designee

(Original signature required)

Printed Name: ____________________ Title: ____________________

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

For County Office of Education:	For School District:
Stephanie Sanchez	Analyn Dyer
Name	Name
Director of External Fiscal Services	Chief Business Officer
Title	Title
530-532-5674	530-868-1281
Telephone	Telephone
ssanchez@bcoe.org	adyer@biggs.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	8,094,876.49	0.00	8,094,876.49	9,430,978.00	0.00	9,430,978.00	16.5%
2) Federal Revenue		8100-8299	2,653.00	364,277.34	366,930.34	0.00	382,601.00	382,601.00	4.3%
3) Other State Revenue		8300-8599	194,329.51	1,553,634.67	1,747,964.18	163,889.00	1,449,212.00	1,613,101.00	-7.7%
4) Other Local Revenue		8600-8799	609,438.14	320,779.89	930,218.03	437,000.00	278,448.00	715,448.00	-23.1%
5) TOTAL, REVENUES			8,901,297.14	2,238,691.90	11,139,989.04	10,031,867.00	2,110,261.00	12,142,128.00	9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,997,049.23	796,672.31	3,793,721.54	2,967,627.00	725,239.00	3,692,866.00	-2.7%
2) Classified Salaries		2000-2999	1,273,103.06	307,600.80	1,580,703.86	1,370,629.00	330,019.00	1,700,648.00	7.6%
3) Employee Benefits		3000-3999	1,788,319.04	728,042.35	2,516,361.39	1,813,792.00	732,702.00	2,546,494.00	1.2%
4) Books and Supplies		4000-4999	198,251.35	280,582.15	478,833.50	402,950.00	390,507.00	793,457.00	65.7%
5) Services and Other Operating Expenditures		5000-5999	850,579.14	219,779.12	1,070,358.26	1,019,179.00	412,561.00	1,431,740.00	33.8%
6) Capital Outlay		6000-6999	86,662.40	0.00	86,662.40	120,000.00	100,000.00	220,000.00	153.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,075,137.86	1,075,137.86	0.00	1,311,893.00	1,311,893.00	22.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(122,893.03)	109,398.47	(13,494.56)	(136,648.00)	117,577.00	(19,071.00)	41.3%
9) TOTAL, EXPENDITURES			7,071,071.19	3,517,213.06	10,588,284.25	7,557,529.00	4,120,498.00	11,678,027.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,830,225.95	(1,278,521.16)	551,704.79	2,474,338.00	(2,010,237.00)	464,101.00	-15.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,587,558.89)	1,587,558.89	0.00	(1,686,443.00)	1,686,443.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,787,558.89)	1,587,558.89	(200,000.00)	(1,886,443.00)	1,686,443.00	(200,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,667.06	309,037.73	351,704.79	587,895.00	(323,794.00)	264,101.00	-24.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,115,679.76	1,261,169.62	7,376,849.38	6,281,682.82	1,546,049.35	7,827,732.17	6.1%
b) Audit Adjustments		9793	(409,667.00)	(47,557.00)	(457,224.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			5,706,012.76	1,213,612.62	6,919,625.38	6,281,682.82	1,546,049.35	7,827,732.17	13.1%
d) Other Restatements		9795	533,003.00	23,399.00	556,402.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,239,015.76	1,237,011.62	7,476,027.38	6,281,682.82	1,546,049.35	7,827,732.17	4.7%
2) Ending Balance, June 30 (E + F1e)			6,281,682.82	1,546,049.35	7,827,732.17	6,869,577.82	1,222,255.35	8,091,833.17	3.4%
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	6,236.50	0.00	6,236.50	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	1,546,049.35	1,546,049.35	0.00	1,222,255.35	1,222,255.35	-20.9%
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	1,880,872.62	0.00	1,880,872.62	1,895,096.62	0.00	1,895,096.62	0.8%
Special Education	0000	9780	*50,000.00*		*50,000.00*			*0.00*	
Facilities Repairs	0000	9780	*1,300,000.00*		*1,300,000.00*			*0.00*	
New Curriculum Adoption/Technology	0000	9780	*77,432.00*		*77,432.00*			*0.00*	
Additional REU	0000	9780	*423,531.00*		*423,531.00*			*0.00*	
Special Education	0000	9780			*0.00*	*50,000.00*		*50,000.00*	
Facility Repairs	0000	9780			*0.00*	*1,300,000.00*		*1,300,000.00*	
New Curriculum Adoption/Technology Refresh	0000	9780			*0.00*	*77,432.00*		*77,432.00*	
Additional REU	0000	9780			*0.00*	*467,121.00*		*467,121.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	847,063.00	0.00	847,063.00	934,242.00	0.00	934,242.00	10.3%
Unassigned/Unappropriated Amount		9790	1,979,939.70	0.00	1,979,939.70	2,472,668.20	0.00	2,472,668.20	24.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,553,036.99	2,043,784.32	8,596,821.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,413.53)	0.00	(19,413.53)				
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				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	114,289.22	217,798.45	332,087.67				
4) Due from Grantor Government		9290	285,315.00	64,616.00	349,931.00				
5) Due from Other Funds		9310	26,849.59	0.00	26,849.59				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	6,236.50	0.00	6,236.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,968,313.77	2,326,198.77	9,294,512.54				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	166,927.92	724,802.53	891,730.45				
2) Due to Grantor Governments		9590	501,614.00	49,066.57	550,680.57				
3) Due to Other Funds		9610	13,355.03	0.00	13,355.03				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	4,734.00	6,280.32	11,014.32				
6) TOTAL, LIABILITIES			686,630.95	780,149.42	1,466,780.37				
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)			6,281,682.82	1,546,049.35	7,827,732.17				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,216,145.00	0.00	3,216,145.00	4,295,366.00	0.00	4,295,366.00	33.6%
Education Protection Account State Aid - Current Year		8012	1,370,703.00	0.00	1,370,703.00	1,420,333.00	0.00	1,420,333.00	3.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	29,115.26	0.00	29,115.26	29,115.00	0.00	29,115.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Subventions/In-Lieu Taxes		8029	2,453.57	0.00	2,453.57	2,454.00	0.00	2,454.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,019,067.54	0.00	4,019,067.54	3,901,207.00	0.00	3,901,207.00	-2.9%
Unsecured Roll Taxes		8042	304,158.31	0.00	304,158.31	307,873.00	0.00	307,873.00	1.2%
Prior Years' Taxes		8043	6,052.02	0.00	6,052.02	5,995.00	0.00	5,995.00	-0.9%
Supplemental Taxes		8044	31,550.19	0.00	31,550.19	30,802.00	0.00	30,802.00	-2.4%
Education Revenue Augmentation Fund (ERAF)		8045	(884,368.40)	0.00	(884,368.40)	(912,963.00)	0.00	(912,963.00)	3.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,094,876.49	0.00	8,094,876.49	9,080,182.00	0.00	9,080,182.00	12.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	350,796.00	0.00	350,796.00	New
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			8,094,876.49	0.00	8,094,876.49	9,430,978.00	0.00	9,430,978.00	16.5%
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	114,768.00	114,768.00	0.00	128,140.00	128,140.00	11.7%
Special Education Discretionary Grants		8182	0.00	8,558.00	8,558.00	0.00	9,874.00	9,874.00	15.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,653.00	0.00	2,653.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		189,929.42	189,929.42		188,680.00	188,680.00	-0.7%
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		22,566.00	22,566.00		22,088.00	22,088.00	-2.1%
Title III, Immigrant Student Program	4201	8290		1,023.00	1,023.00		0.00	0.00	-100.0%
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%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		27,432.92	27,432.92		33,819.00	33,819.00	23.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,653.00	364,277.34	366,930.34	0.00	382,601.00	382,601.00	4.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		234,435.00	234,435.00		458,709.00	458,709.00	95.7%
Prior Years	6500	8319		243.00	243.00		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	25,722.00	0.00	25,722.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	103,408.69	46,380.06	149,788.75	103,889.00	44,836.00	148,725.00	-0.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		549,808.00	549,808.00		463,430.00	463,430.00	-15.7%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	65,198.82	722,768.61	787,967.43	60,000.00	482,237.00	542,237.00	-31.2%
TOTAL, OTHER STATE REVENUE			194,329.51	1,553,634.67	1,747,964.18	163,889.00	1,449,212.00	1,613,101.00	-7.7%
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	11,000.00	0.00	11,000.00	12,000.00	0.00	12,000.00	9.1%
Interest		8660	372,348.89	0.00	372,348.89	260,000.00	0.00	260,000.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(39,414.69)	0.00	(39,414.69)	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	265,503.94	106,793.89	372,297.83	165,000.00	75,000.00	240,000.00	-35.5%
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		213,986.00	213,986.00		203,448.00	203,448.00	-4.9%
From JPAs	6500	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			609,438.14	320,779.89	930,218.03	437,000.00	278,448.00	715,448.00	-23.1%
TOTAL, REVENUES			8,901,297.14	2,238,691.90	11,139,989.04	10,031,867.00	2,110,261.00	12,142,128.00	9.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,427,765.50	633,698.39	3,061,463.89	2,448,728.00	500,310.00	2,949,038.00	-3.7%
Certificated Pupil Support Salaries		1200	101,433.69	9,044.88	110,478.57	118,281.00	10,000.00	128,281.00	16.1%
Certificated Supervisors' and Administrators' Salaries		1300	467,850.04	54,406.44	522,256.48	400,618.00	106,924.00	507,542.00	-2.8%
Other Certificated Salaries		1900	0.00	99,522.60	99,522.60	0.00	108,005.00	108,005.00	8.5%
TOTAL, CERTIFICATED SALARIES			2,997,049.23	796,672.31	3,793,721.54	2,967,627.00	725,239.00	3,692,866.00	-2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	99,284.17	250,470.33	349,754.50	98,211.00	269,840.00	368,051.00	5.2%
Classified Support Salaries		2200	576,889.25	53,075.93	629,965.18	630,005.00	55,179.00	685,184.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	188,626.56	0.00	188,626.56	204,957.00	0.00	204,957.00	8.7%
Clerical, Technical and Office Salaries		2400	335,730.86	3,502.56	339,233.42	368,303.00	5,000.00	373,303.00	10.0%
Other Classified Salaries		2900	72,572.22	551.98	73,124.20	69,153.00	0.00	69,153.00	-5.4%
TOTAL, CLASSIFIED SALARIES			1,273,103.06	307,600.80	1,580,703.86	1,370,629.00	330,019.00	1,700,648.00	7.6%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
STRS		3101-3102	562,673.65	482,217.70	1,044,891.35	543,485.00	496,569.00	1,040,054.00	-0.5%
PERS		3201-3202	320,570.72	77,043.98	397,614.70	370,692.00	86,170.00	456,862.00	14.9%
OASDI/Medicare/Alternative		3301-3302	138,022.36	33,606.38	171,628.74	139,685.00	34,393.00	174,078.00	1.4%
Health and Welfare Benefits		3401-3402	574,831.60	107,711.94	682,543.54	551,983.00	88,140.00	640,123.00	-6.2%
Unemployment Insurance		3501-3502	2,001.17	495.10	2,496.27	1,974.00	501.00	2,475.00	-0.9%
Workers' Compensation		3601-3602	111,209.44	26,967.25	138,176.69	109,945.00	26,929.00	136,874.00	-0.9%
OPEB, Allocated		3701-3702	76,896.84	0.00	76,896.84	94,000.00	0.00	94,000.00	22.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,113.26	0.00	2,113.26	2,028.00	0.00	2,028.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			1,788,319.04	728,042.35	2,516,361.39	1,813,792.00	732,702.00	2,546,494.00	1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	15,000.00	90,000.00	105,000.00	New
Books and Other Reference Materials		4200	0.00	59,099.35	59,099.35	0.00	75,100.00	75,100.00	27.1%
Materials and Supplies		4300	184,223.52	203,787.31	388,010.83	355,950.00	189,407.00	545,357.00	40.6%
Noncapitalized Equipment		4400	14,027.83	13,521.38	27,549.21	32,000.00	30,000.00	62,000.00	125.1%
Food		4700	0.00	4,174.11	4,174.11	0.00	6,000.00	6,000.00	43.7%
TOTAL, BOOKS AND SUPPLIES			198,251.35	280,582.15	478,833.50	402,950.00	390,507.00	793,457.00	65.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	33,729.24	33,729.24	0.00	104,964.00	104,964.00	211.2%
Travel and Conferences		5200	1,937.59	23,668.50	25,606.09	24,800.00	8,265.00	33,065.00	29.1%
Dues and Memberships		5300	19,324.06	656.43	19,980.49	26,400.00	300.00	26,700.00	33.6%
Insurance		5400 - 5499	140,144.40	0.00	140,144.40	102,583.00	0.00	102,583.00	-26.8%
Operations and Housekeeping Services		5500	192,181.16	0.00	192,181.16	218,300.00	0.00	218,300.00	13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,505.49	424.35	41,929.84	62,020.00	500.00	62,520.00	49.1%
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 - 5899	425,649.37	161,300.60	586,949.97	554,076.00	298,532.00	852,608.00	45.3%
Communications		5900	29,837.07	0.00	29,837.07	31,000.00	0.00	31,000.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			850,579.14	219,779.12	1,070,358.26	1,019,179.00	412,561.00	1,431,740.00	33.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,662.40	0.00	86,662.40	80,000.00	100,000.00	180,000.00	107.7%
Equipment Replacement		6500	0.00	0.00	0.00	40,000.00	0.00	40,000.00	New
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			86,662.40	0.00	86,662.40	120,000.00	100,000.00	220,000.00	153.9%
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	68,574.24	68,574.24	0.00	32,868.00	32,868.00	-52.1%
Payments to County Offices		7142	0.00	1,006,563.62	1,006,563.62	0.00	1,279,025.00	1,279,025.00	27.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,075,137.86	1,075,137.86	0.00	1,311,893.00	1,311,893.00	22.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(109,398.47)	109,398.47	0.00	(117,577.00)	117,577.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(13,494.56)	0.00	(13,494.56)	(19,071.00)	0.00	(19,071.00)	41.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(122,893.03)	109,398.47	(13,494.56)	(136,648.00)	117,577.00	(19,071.00)	41.3%
TOTAL, EXPENDITURES			7,071,071.19	3,517,213.06	10,588,284.25	7,557,529.00	4,120,498.00	11,678,027.00	10.3%
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	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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			200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,587,558.89)	1,587,558.89	0.00	(1,686,443.00)	1,686,443.00	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			(1,587,558.89)	1,587,558.89	0.00	(1,686,443.00)	1,686,443.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,787,558.89)	1,587,558.89	(200,000.00)	(1,886,443.00)	1,686,443.00	(200,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	8,094,876.49	0.00	8,094,876.49	9,430,978.00	0.00	9,430,978.00	16.5%
2) Federal Revenue		8100-8299	2,653.00	364,277.34	366,930.34	0.00	382,601.00	382,601.00	4.3%
3) Other State Revenue		8300-8599	194,329.51	1,553,634.67	1,747,964.18	163,889.00	1,449,212.00	1,613,101.00	-7.7%
4) Other Local Revenue		8600-8799	609,438.14	320,779.89	930,218.03	437,000.00	278,448.00	715,448.00	-23.1%
5) TOTAL, REVENUES			8,901,297.14	2,238,691.90	11,139,989.04	10,031,867.00	2,110,261.00	12,142,128.00	9.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,668,516.74	1,796,076.42	5,464,593.16	3,721,280.00	2,007,394.00	5,728,674.00	4.8%
2) Instruction - Related Services	2000-2999		777,956.11	147,692.91	925,649.02	780,357.00	241,908.00	1,022,265.00	10.4%
3) Pupil Services	3000-3999		528,666.43	308,811.58	837,478.01	752,225.00	367,408.00	1,119,633.00	33.7%
4) Ancillary Services	4000-4999		48,562.60	10,635.17	59,197.77	94,552.00	12,670.00	107,222.00	81.1%
5) Community Services	5000-5999		91,073.27	0.00	91,073.27	31,322.00	0.00	31,322.00	-65.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		903,610.24	144,889.43	1,048,499.67	937,048.00	145,056.00	1,082,104.00	3.2%
8) Plant Services	8000-8999		1,052,685.80	33,969.69	1,086,655.49	1,240,745.00	34,169.00	1,274,914.00	17.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,075,137.86	1,075,137.86	0.00	1,311,893.00	1,311,893.00	22.0%
10) TOTAL, EXPENDITURES			7,071,071.19	3,517,213.06	10,588,284.25	7,557,529.00	4,120,498.00	11,678,027.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,830,225.95	(1,278,521.16)	551,704.79	2,474,338.00	(2,010,237.00)	464,101.00	-15.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,587,558.89)	1,587,558.89	0.00	(1,686,443.00)	1,686,443.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,787,558.89)	1,587,558.89	(200,000.00)	(1,886,443.00)	1,686,443.00	(200,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,667.06	309,037.73	351,704.79	587,895.00	(323,794.00)	264,101.00	-24.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,115,679.76	1,261,169.62	7,376,849.38	6,281,682.82	1,546,049.35	7,827,732.17	6.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(409,667.00)	(47,557.00)	(457,224.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,706,012.76	1,213,612.62	6,919,625.38	6,281,682.82	1,546,049.35	7,827,732.17	13.1%
d) Other Restatements		9795	533,003.00	23,399.00	556,402.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,239,015.76	1,237,011.62	7,476,027.38	6,281,682.82	1,546,049.35	7,827,732.17	4.7%
2) Ending Balance, June 30 (E + F1e)			6,281,682.82	1,546,049.35	7,827,732.17	6,869,577.82	1,222,255.35	8,091,833.17	3.4%
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	6,236.50	0.00	6,236.50	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	1,546,049.35	1,546,049.35	0.00	1,222,255.35	1,222,255.35	-20.9%
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	1,880,872.62	0.00	1,880,872.62	1,895,096.62	0.00	1,895,096.62	0.8%
Special Education	0000	9780	*50,000.00*		*50,000.00*			*0.00*	
Facilities Repairs	0000	9780	*1,300,000.00*		*1,300,000.00*			*0.00*	
New Curriculum Adoption/Technology	0000	9780	*77,432.00*		*77,432.00*			*0.00*	
Additional REU	0000	9780	*423,531.00*		*423,531.00*			*0.00*	
Special Education	0000	9780			*0.00*	*50,000.00*		*50,000.00*	
Facility Repairs	0000	9780			*0.00*	*1,300,000.00*		*1,300,000.00*	
New Curriculum Adoption/Technology Refresh	0000	9780			*0.00*	*77,432.00*		*77,432.00*	
Additional REU	0000	9780			*0.00*	*467,121.00*		*467,121.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	847,063.00	0.00	847,063.00	934,242.00	0.00	934,242.00	10.3%
Unassigned/Unappropriated Amount		9790	1,979,939.70	0.00	1,979,939.70	2,472,668.20	0.00	2,472,668.20	24.9%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	423,489.73	424,286.73
6019	Student Support and Professional Development Discretionary Block Grant	159,722.00	151,722.00
6300	Lottery: Instructional Materials	85,303.37	25,258.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	179,891.00	48,953.00
7029	Child Nutrition: Food Service Staff Training Funds	.06	.06
7311	Classified School Employee Professional Development Block Grant	505.30	.30
7435	Learning Recovery Emergency Block Grant	392,215.06	231,323.06
7810	Other Restricted State	5,457.59	3,086.59
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	103,882.84	103,882.84
9010	Other Restricted Local	195,582.40	233,742.40
Total, Restricted Balance		1,546,049.35	1,222,255.35

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	256,901.28	235,000.00	-8.5%
5) TOTAL, REVENUES			256,901.28	235,000.00	-8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	136,179.40	141,000.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	99,858.03	83,000.00	-16.9%
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			236,037.43	224,000.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,863.85	11,000.00	-47.3%
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)			20,863.85	11,000.00	-47.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,457.52	154,321.37	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,457.52	154,321.37	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,457.52	154,321.37	15.6%
2) Ending Balance, June 30 (E + F1e)			154,321.37	165,321.37	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	154,321.37	165,321.37	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	154,321.37		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			154,321.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			154,321.37		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	256,901.28	235,000.00	-8.5%
TOTAL, REVENUES			256,901.28	235,000.00	-8.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	136,179.40	141,000.00	3.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,179.40	141,000.00	3.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	2,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,858.03	81,000.00	-18.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,858.03	83,000.00	-16.9%
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			236,037.43	224,000.00	-5.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	256,901.28	235,000.00	-8.5%
5) TOTAL, REVENUES			256,901.28	235,000.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		236,037.43	224,000.00	-5.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			236,037.43	224,000.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,863.85	11,000.00	-47.3%
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)			20,863.85	11,000.00	-47.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,457.52	154,321.37	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,457.52	154,321.37	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,457.52	154,321.37	15.6%
2) Ending Balance, June 30 (E + F1e)			154,321.37	165,321.37	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	154,321.37	165,321.37	7.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	154,321.37	165,321.37
Total, Restricted Balance		154,321.37	165,321.37

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	318,500.10	335,000.00	5.2%
3) Other State Revenue		8300-8599	182,690.94	170,000.00	-6.9%
4) Other Local Revenue		8600-8799	15,145.70	8,000.00	-47.2%
5) TOTAL, REVENUES			516,336.74	513,000.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	138,211.03	169,436.00	22.6%
3) Employee Benefits		3000-3999	75,435.64	91,485.00	21.3%
4) Books and Supplies		4000-4999	194,947.32	302,000.00	54.9%
5) Services and Other Operating Expenditures		5000-5999	4,007.59	8,000.00	99.6%
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	13,494.56	19,071.00	41.3%
9) TOTAL, EXPENDITURES			426,096.14	619,992.00	45.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,240.60	(106,992.00)	-218.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,240.60	(106,992.00)	-218.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,834.05	456,149.65	24.7%
b) Audit Adjustments		9793	75.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			365,909.05	456,149.65	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,909.05	456,149.65	24.7%
2) Ending Balance, June 30 (E + F1e)			456,149.65	349,157.65	-23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,054.39	0.00	-100.0%
Prepaid Items		9713	250.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	449,845.26	349,157.65	-22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	410,621.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(927.25)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,645.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	6,054.39		
7) Prepaid Expenditures		9330	250.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			469,644.21		
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	13,494.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,494.56		
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)			456,149.65		
FEDERAL REVENUE					
Child Nutrition Programs		8220	318,500.10	335,000.00	5.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			318,500.10	335,000.00	5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	182,690.94	170,000.00	-6.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			182,690.94	170,000.00	-6.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,343.00	2,000.00	48.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,729.59	6,000.00	-61.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,926.89)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,145.70	8,000.00	-47.2%
TOTAL, REVENUES			516,336.74	513,000.00	-0.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	88,980.55	118,103.00	32.7%
Classified Supervisors' and Administrators' Salaries		2300	49,230.48	51,333.00	4.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			138,211.03	169,436.00	22.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,223.54	43,664.00	20.5%
OASDI/Medicare/Alternative		3301-3302	10,093.79	12,409.00	22.9%
Health and Welfare Benefits		3401-3402	25,500.24	30,975.00	21.5%
Unemployment Insurance		3501-3502	65.90	82.00	24.4%
Workers' Compensation		3601-3602	3,552.17	4,355.00	22.6%
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			75,435.64	91,485.00	21.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,888.29	28,000.00	56.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	177,059.03	274,000.00	54.8%
TOTAL, BOOKS AND SUPPLIES			194,947.32	302,000.00	54.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,007.59	6,500.00	62.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,007.59	8,000.00	99.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	30,000.00	New
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	30,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,494.56	19,071.00	41.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,494.56	19,071.00	41.3%
TOTAL, EXPENDITURES			426,096.14	619,992.00	45.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	318,500.10	335,000.00	5.2%
3) Other State Revenue		8300-8599	182,690.94	170,000.00	-6.9%
4) Other Local Revenue		8600-8799	15,145.70	8,000.00	-47.2%
5) TOTAL, REVENUES			516,336.74	513,000.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		412,601.58	600,921.00	45.6%
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		13,494.56	19,071.00	41.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			426,096.14	619,992.00	45.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			90,240.60	(106,992.00)	-218.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,240.60	(106,992.00)	-218.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,834.05	456,149.65	24.7%
b) Audit Adjustments		9793	75.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			365,909.05	456,149.65	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,909.05	456,149.65	24.7%
2) Ending Balance, June 30 (E + F1e)			456,149.65	349,157.65	-23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,054.39	0.00	-100.0%
Prepaid Items		9713	250.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	449,845.26	349,157.65	-22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	418,610.03	329,922.42
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	31,235.23	19,235.23
Total, Restricted Balance		449,845.26	349,157.65

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	53,324.71	30,000.00	-43.7%
5) TOTAL, REVENUES			53,324.71	30,000.00	-43.7%
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)			53,324.71	30,000.00	-43.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			253,324.71	230,000.00	-9.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,124,201.79	1,377,526.50	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,124,201.79	1,377,526.50	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,201.79	1,377,526.50	22.5%
2) Ending Balance, June 30 (E + F1e)			1,377,526.50	1,607,526.50	16.7%
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	1,377,526.50	1,607,526.50	16.7%
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					
a) in County Treasury		9110	1,380,644.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,117.73)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			1,377,526.50		
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			
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)			1,377,526.50		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	59,740.73	30,000.00	-49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,416.02)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			53,324.71	30,000.00	-43.7%
TOTAL, REVENUES			53,324.71	30,000.00	-43.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	200,000.00	200,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	53,324.71	30,000.00	-43.7%
5) TOTAL, REVENUES			53,324.71	30,000.00	-43.7%
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		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)			53,324.71	30,000.00	-43.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			253,324.71	230,000.00	-9.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,124,201.79	1,377,526.50	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,124,201.79	1,377,526.50	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,201.79	1,377,526.50	22.5%
2) Ending Balance, June 30 (E + F1e)			1,377,526.50	1,607,526.50	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,377,526.50	1,607,526.50	16.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	24,354.91	20,000.00	-17.9%
5) TOTAL, REVENUES			24,354.91	20,000.00	-17.9%
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)			24,354.91	20,000.00	-17.9%
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 FUND BALANCE (C + D4)			24,354.91	20,000.00	-17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	579,783.61	604,138.52	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,783.61	604,138.52	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,783.61	604,138.52	4.2%
2) Ending Balance, June 30 (E + F1e)			604,138.52	624,138.52	3.3%
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	604,138.52	624,138.52	3.3%
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	605,505.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,367.33)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			604,138.52		
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			
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)			604,138.52		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	27,423.27	20,000.00	-27.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,068.36)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			24,354.91	20,000.00	-17.9%
TOTAL, REVENUES			24,354.91	20,000.00	-17.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	24,354.91	20,000.00	-17.9%
5) TOTAL, REVENUES			24,354.91	20,000.00	-17.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,354.91	20,000.00	-17.9%
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 FUND BALANCE (C + D4)			24,354.91	20,000.00	-17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	579,783.61	604,138.52	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,783.61	604,138.52	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,783.61	604,138.52	4.2%
2) Ending Balance, June 30 (E + F1e)			604,138.52	624,138.52	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	604,138.52	624,138.52	3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	152,813.79	75,000.00	-50.9%
5) TOTAL, REVENUES			152,813.79	75,000.00	-50.9%
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	276,466.54	500,000.00	80.9%
6) Capital Outlay		6000-6999	491,732.66	3,500,000.00	611.8%
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			768,199.20	4,000,000.00	420.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(615,385.41)	(3,925,000.00)	537.8%
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	760.00	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			760.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(614,625.41)	(3,925,000.00)	538.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,924,701.25	5,317,150.84	-10.3%
b) Audit Adjustments		9793	(1,225.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,923,476.25	5,317,150.84	-10.2%
d) Other Restatements		9795	8,300.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,931,776.25	5,317,150.84	-10.4%
2) Ending Balance, June 30 (E + F1e)			5,317,150.84	1,392,150.84	-73.8%
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	5,317,150.84	1,392,150.84	-73.8%
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	5,329,928.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,035.87)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			5,317,892.59		
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	741.75		
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			741.75		
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)			5,317,150.84		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,849.57	75,000.00	-58.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,035.78)	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			152,813.79	75,000.00	-50.9%
TOTAL, REVENUES			152,813.79	75,000.00	-50.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	276,466.54	500,000.00	80.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			276,466.54	500,000.00	80.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	491,732.66	3,500,000.00	611.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			491,732.66	3,500,000.00	611.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			768,199.20	4,000,000.00	420.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	760.00	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			760.00	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)			760.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	152,813.79	75,000.00	-50.9%
5) TOTAL, REVENUES			152,813.79	75,000.00	-50.9%
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		765,824.20	4,000,000.00	422.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,375.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			768,199.20	4,000,000.00	420.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(615,385.41)	(3,925,000.00)	537.8%
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	760.00	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			760.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(614,625.41)	(3,925,000.00)	538.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,924,701.25	5,317,150.84	-10.3%
b) Audit Adjustments		9793	(1,225.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,923,476.25	5,317,150.84	-10.2%
d) Other Restatements		9795	8,300.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,931,776.25	5,317,150.84	-10.4%
2) Ending Balance, June 30 (E + F1e)			5,317,150.84	1,392,150.84	-73.8%
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	5,317,150.84	1,392,150.84	-73.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	5,317,150.84	1,392,150.84
Total, Restricted Balance		5,317,150.84	1,392,150.84

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	27,279.55	19,000.00	-30.4%
5) TOTAL, REVENUES			27,279.55	19,000.00	-30.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,085.25	15,000.00	35.3%
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			11,085.25	15,000.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,194.30	4,000.00	-75.3%
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)			16,194.30	4,000.00	-75.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,408.03	146,219.33	12.1%
b) Audit Adjustments		9793	(383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			130,025.03	146,219.33	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,025.03	146,219.33	12.5%
2) Ending Balance, June 30 (E + F1e)			146,219.33	150,219.33	2.7%
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	146,219.33	150,219.33	2.7%
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	147,115.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(332.21)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			146,783.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	563.75		
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			563.75		
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)			146,219.33		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,365.93	4,000.00	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(331.81)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	21,245.43	15,000.00	-29.4%
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			27,279.55	19,000.00	-30.4%
TOTAL, REVENUES			27,279.55	19,000.00	-30.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	11,085.25	15,000.00	35.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,085.25	15,000.00	35.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,085.25	15,000.00	35.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	2025-26 Unaudited Actuals	2026-27 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	27,279.55	19,000.00	-30.4%
5) TOTAL, REVENUES			27,279.55	19,000.00	-30.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,085.25	15,000.00	35.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,085.25	15,000.00	35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			16,194.30	4,000.00	-75.3%
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)			16,194.30	4,000.00	-75.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,408.03	146,219.33	12.1%
b) Audit Adjustments		9793	(383.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			130,025.03	146,219.33	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,025.03	146,219.33	12.5%
2) Ending Balance, June 30 (E + F1e)			146,219.33	150,219.33	2.7%
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	146,219.33	150,219.33	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	146,219.33	150,219.33
Total, Restricted Balance		146,219.33	150,219.33

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	4.43	3.00	-32.3%
5) TOTAL, REVENUES			4.43	3.00	-32.3%
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)			4.43	3.00	-32.3%
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)			4.43	3.00	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105.50	109.93	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105.50	109.93	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105.50	109.93	4.2%
2) Ending Balance, June 30 (E + F1e)			109.93	112.93	2.7%
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	109.93	112.93	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					
a) in County Treasury		9110	110.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.25)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			109.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			109.93		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4.99	3.00	-39.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(.56)	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			4.43	3.00	-32.3%
TOTAL, REVENUES			4.43	3.00	-32.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	2025-26 Unaudited Actuals	2026-27 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	4.43	3.00	-32.3%
5) TOTAL, REVENUES			4.43	3.00	-32.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4.43	3.00	-32.3%
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)			4.43	3.00	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105.50	109.93	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105.50	109.93	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105.50	109.93	4.2%
2) Ending Balance, June 30 (E + F1e)			109.93	112.93	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	109.93	112.93	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%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	2,090.10	2,000.00	-4.3%
4) Other Local Revenue		8600-8799	557,489.50	314,000.00	-43.7%
5) TOTAL, REVENUES			559,579.60	316,000.00	-43.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	257,968.75	175,000.00	-32.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			257,968.75	175,000.00	-32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			301,610.85	141,000.00	-53.3%
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)			301,610.85	141,000.00	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,793.58	597,533.43	101.3%
b) Audit Adjustments		9793	(871.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			295,922.58	597,533.43	101.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,922.58	597,533.43	101.9%
2) Ending Balance, June 30 (E + F1e)			597,533.43	738,533.43	23.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	195,847.38	32,847.38	-83.2%
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	401,686.05	705,686.05	75.7%
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					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,352.38)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	598,885.81		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			597,533.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			597,533.43		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,090.10	2,000.00	-4.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,090.10	2,000.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	539,563.12	300,000.00	-44.4%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	2,907.58	2,000.00	-31.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	16,370.94	12,000.00	-26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,352.14)	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			557,489.50	314,000.00	-43.7%
TOTAL, REVENUES			559,579.60	316,000.00	-43.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	257,968.75	175,000.00	-32.2%
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)			257,968.75	175,000.00	-32.2%
TOTAL, EXPENDITURES			257,968.75	175,000.00	-32.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	2,090.10	2,000.00	-4.3%
4) Other Local Revenue		8600-8799	557,489.50	314,000.00	-43.7%
5) TOTAL, REVENUES			559,579.60	316,000.00	-43.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	257,968.75	175,000.00	-32.2%
10) TOTAL, EXPENDITURES			257,968.75	175,000.00	-32.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			301,610.85	141,000.00	-53.3%
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)			301,610.85	141,000.00	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,793.58	597,533.43	101.3%
b) Audit Adjustments		9793	(871.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			295,922.58	597,533.43	101.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,922.58	597,533.43	101.9%
2) Ending Balance, June 30 (E + F1e)			597,533.43	738,533.43	23.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	195,847.38	32,847.38	-83.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	401,686.05	705,686.05	75.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	195,847.38	32,847.38
Total, Restricted Balance		195,847.38	32,847.38

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	6.81	5.00	-26.6%
5) TOTAL, REVENUES			6.81	5.00	-26.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			6.81	5.00	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6.81	5.00	-26.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161.71	168.52	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161.71	168.52	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161.71	168.52	4.2%
2) Ending Balance, June 30 (E + F1e)			168.52	173.52	3.0%
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	168.52	173.52	3.0%
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	168.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.38)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			168.52		
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 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)			168.52		
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	7.66	5.00	-34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(.85)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6.81	5.00	-26.6%
TOTAL, REVENUES			6.81	5.00	-26.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	6.81	5.00	-26.6%
5) TOTAL, REVENUES			6.81	5.00	-26.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6.81	5.00	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6.81	5.00	-26.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161.71	168.52	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161.71	168.52	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161.71	168.52	4.2%
2) Ending Balance, June 30 (E + F1e)			168.52	173.52	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	168.52	173.52	3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	84,899.70	20,000.00	-76.4%
5) TOTAL, REVENUES			84,899.70	20,000.00	-76.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,826.13	10,000.00	-36.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,826.13	10,000.00	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,073.57	10,000.00	-85.5%
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	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)			69,073.57	10,000.00	-85.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	801,648.11	870,882.68	8.6%
b) Audit Adjustments		9793	161.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			801,809.11	870,882.68	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			801,809.11	870,882.68	8.6%
2) Ending Net Position, June 30 (E + F1e)			870,882.68	880,882.68	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	870,882.68	880,882.68	1.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	313,637.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(708.25)		
b) in Banks		9120	96,150.81		
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	461,802.99		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			870,882.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			870,882.68		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	29,063.77	20,000.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,835.93	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,899.70	20,000.00	-76.4%
TOTAL, REVENUES			84,899.70	20,000.00	-76.4%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,826.13	10,000.00	-36.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,826.13	10,000.00	-36.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			15,826.13	10,000.00	-36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	84,899.70	20,000.00	-76.4%
5) TOTAL, REVENUES			84,899.70	20,000.00	-76.4%
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		15,826.13	10,000.00	-36.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,826.13	10,000.00	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			69,073.57	10,000.00	-85.5%
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	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)			69,073.57	10,000.00	-85.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	801,648.11	870,882.68	8.6%
b) Audit Adjustments		9793	161.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			801,809.11	870,882.68	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			801,809.11	870,882.68	8.6%
2) Ending Net Position, June 30 (E + F1e)			870,882.68	880,882.68	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	870,882.68	880,882.68	1.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	461.12	460.82	495.92	463.06	463.06	507.70
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)	461.12	460.82	495.92	463.06	463.06	507.70
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.18	5.18	5.18	5.03	5.03	5.03
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.18	5.18	5.18	5.03	5.03	5.03
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	466.30	466.00	501.10	468.09	468.09	512.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	57.14	57.68	57.14	60.45	60.45	60.45
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	2.36	2.36	2.36			
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)	2.36	2.36	2.36	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	59.50	60.04	59.50	60.45	60.45	60.45
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	59.50	60.04	59.50	60.45	60.45	60.45

	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	3,614,996.00	(346.00)	3,614,650.00	19,568.00		3,634,218.00
Buildings	15,154,506.64	(25,700.64)	15,128,806.00	472,165.00		15,600,971.00
Equipment	2,644,400.35	25,254.65	2,669,655.00	86,662.00		2,756,317.00
Total capital assets being depreciated	21,413,902.99	(791.99)	21,413,111.00	578,395.00	0.00	21,991,506.00
Accumulated Depreciation for:						
Land Improvements	(740,148.00)	(195,486.00)	(935,634.00)		213,750.00	(1,149,384.00)
Buildings	(4,367,000.00)	(412,850.00)	(4,779,850.00)		467,137.00	(5,246,987.00)
Equipment	(1,464,000.00)	(179,831.00)	(1,643,831.00)		282,917.00	(1,926,748.00)
Total accumulated depreciation	(6,571,148.00)	(788,167.00)	(7,359,315.00)	0.00	963,804.00	(8,323,119.00)
Total capital assets being depreciated, net excluding lease and subscription assets	14,842,754.99	(788,958.99)	14,053,796.00	578,395.00	963,804.00	13,668,387.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	15,126,120.99	(788,958.99)	14,337,162.00	578,395.00	963,804.00	13,951,753.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	3,793,721.54	301	0.00	303	3,793,721.54	305	336,140.69		307	3,457,580.85	309
2000 - Classified Salaries	1,580,703.86	311	36,340.52	313	1,544,363.34	315	182,802.64		317	1,361,560.70	319
3000 - Employee Benefits	2,516,361.39	321	80,629.03	323	2,435,732.36	325	106,689.40		327	2,329,042.96	329
4000 - Books, Supplies Equip Replace. (6500)	478,833.50	331	16,539.57	333	462,293.93	335	168,354.00		337	293,939.93	339
5000 - Services. . . & 7300 - Indirect Costs	1,056,863.70	341	8,771.38	343	1,048,092.32	345	16,904.46		347	1,031,187.86	349
				TOTAL	9,284,203.49	365			TOTAL	8,473,312.30	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	3,051,055.81	375
2. Salaries of Instructional Aides Per EC 41011.	2100	349,754.50	380
3. STRS.	3101 & 3102	840,178.40	382
4. PERS.	3201 & 3202	103,875.87	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	74,007.28	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	454,900.73	385
7. Unemployment Insurance.	3501 & 3502	1,576.05	390
8. Workers' Compensation Insurance.	3601 & 3602	87,593.31	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).		4,962,941.95	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		4,962,941.95	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.57%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	58.57%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	8,473,312.30	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	6,000,000.00	(66,999.00)	5,933,001.00			5,933,001.00	175,000.00
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	(358,000.00)	6,074,450.00			6,074,450.00	
Total/Net OPEB Liability	2,904,000.00	(28,000.00)	2,876,000.00			2,876,000.00	
Compensated Absences Payable	23,946.00		23,946.00	4,218.00		28,164.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	15,360,396.00	(452,999.00)	14,907,397.00	4,218.00	0.00	14,911,615.00	175,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	58,000.00	(30,000.00)	28,000.00			28,000.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	58,000.00	(30,000.00)	28,000.00	0.00	0.00	28,000.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,788,284.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	499,334.72
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	91,073.27
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	54,239.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				345,312.47
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,943,637.06

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	526.04
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,902.82

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,972,953.77	17,461.19
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,972,953.77	17,461.19
B. Required effort (Line A.2 times 90%)	8,075,658.39	15,715.07
C. Current year expenditures (Line I.E and Line II.B)	9,943,637.06	18,902.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,033,972.65		4,033,972.65			4,403,680.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	512.68		512.68			525.80
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	466.30		466.30	468.09		468.09
2. Total Charter Schools ADA (Form A, Line C9)	59.50		59.50	60.45		60.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			525.80			528.54
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	29,115.26		29,115.26	29,115.00		29,115.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,453.57		2,453.57	2,454.00		2,454.00
4. Secured Roll Taxes (Object 8041)	4,019,067.54		4,019,067.54	3,901,207.00		3,901,207.00
5. Unsecured Roll Taxes (Object 8042)	304,158.31		304,158.31	307,873.00		307,873.00
6. Prior Years' Taxes (Object 8043)	6,052.02		6,052.02	5,995.00		5,995.00
7. Supplemental Taxes (Object 8044)	31,550.19		31,550.19	30,802.00		30,802.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(884,368.40)		(884,368.40)	(912,963.00)		(912,963.00)
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)	3,508,028.49	0.00	3,508,028.49	3,364,483.00	0.00	3,364,483.00
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)	3,508,028.49	0.00	3,508,028.49	3,364,483.00	0.00	3,364,483.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	103,882.84		103,882.84	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)	103,882.84	0.00	103,882.84	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,586,848.00		4,586,848.00	5,715,699.00		5,715,699.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,586,848.00	0.00	4,586,848.00	5,715,699.00	0.00	5,715,699.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,139,989.04		11,139,989.04	12,142,128.00		12,142,128.00

	2025-26 Calculations			2026-27 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)	332,934.20		332,934.20	260,000.00		260,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,033,972.65			4,403,680.76
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0256			1.0052
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,403,680.76			4,645,695.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,508,028.49			3,364,483.00
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)			63,096.00			63,424.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			999,535.11			1,281,212.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			999,535.11			1,281,212.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			138,865.04			101,655.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,646,893.53			3,466,138.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			860,670.07			1,179,557.34
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,646,893.53			
b. State Subventions (Line D8)			860,670.07			
c. Less: Excluded Appropriations (Line C23)			103,882.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,403,680.76			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,403,680.76			4,645,695.60
12. Appropriations Subject to the Limit (Line D9d)			4,403,680.76			

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

Analyn Dyer	adyer@biggs.org	530-868-1281 x 8102
Gann Contact Person	Contact Email Address	Contact Phone Number

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,033,972.65		4,033,972.65			4,403,680.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	512.68		512.68			525.80
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	466.30		466.30	468.09		468.09
2. Total Charter Schools ADA (Form A, Line C9)	59.50		59.50	60.45		60.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			525.80			528.54
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	29,115.26		29,115.26	29,115.00		29,115.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,453.57		2,453.57	2,454.00		2,454.00
4. Secured Roll Taxes (Object 8041)	4,019,067.54		4,019,067.54	3,901,207.00		3,901,207.00
5. Unsecured Roll Taxes (Object 8042)	304,158.31		304,158.31	307,873.00		307,873.00
6. Prior Years' Taxes (Object 8043)	6,052.02		6,052.02	5,995.00		5,995.00
7. Supplemental Taxes (Object 8044)	31,550.19		31,550.19	30,802.00		30,802.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(884,368.40)		(884,368.40)	(912,963.00)		(912,963.00)
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)	3,508,028.49	0.00	3,508,028.49	3,364,483.00	0.00	3,364,483.00
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)	3,508,028.49	0.00	3,508,028.49	3,364,483.00	0.00	3,364,483.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	103,882.84		103,882.84	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)	103,882.84	0.00	103,882.84	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,586,848.00		4,586,848.00	5,715,699.00		5,715,699.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,586,848.00	0.00	4,586,848.00	5,715,699.00	0.00	5,715,699.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,139,989.04		11,139,989.04	12,142,128.00		12,142,128.00

	2025-26 Calculations Extracted Data	2025-26 Calculations Adjustments*	2025-26 Calculations Entered Data/ Totals	2026-27 Calculations Extracted Data	2026-27 Calculations Adjustments*	2026-27 Calculations Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	332,934.20		332,934.20	260,000.00		260,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,033,972.65			4,403,680.76
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0256			1.0052
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,403,680.76			4,645,695.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,508,028.49			3,364,483.00
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)			63,096.00			63,424.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			999,535.11			1,281,212.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			999,535.11			1,281,212.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			138,865.04			101,655.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,646,893.53			3,466,138.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			860,670.07			1,179,557.34
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,646,893.53			
b. State Subventions (Line D8)			860,670.07			
c. Less: Excluded Appropriations (Line C23)			103,882.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,403,680.76			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,403,680.76			4,645,695.60
12. Appropriations Subject to the Limit (Line D9d)			4,403,680.76			

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

Analyn Dyer	adyer@biggs.org	530-868-1281 x 8102
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 458,986.24
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 7,354,903.71

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) — 6.24%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. — 0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 20,000.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 654,249.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	64,422.78
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	20,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	698,671.83
9. Carry-Forward Adjustment (Part IV, Line F)	(84,284.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	614,386.85
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,430,863.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	925,649.02
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	833,303.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	59,197.77
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	58,650.07
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)	339,479.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	54,050.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,215.96
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	967,993.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	20,000.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	236,037.43
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)	235,542.55
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,174,983.35
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)	7.61%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.70%

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)	698,671.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(170,067.91)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.68%) 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 (6.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.68%) times Part III, Line B19); zero if positive	(84,284.97)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(84,284.97)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.70%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-42142.49) is applied to the current year calculation and the remainder ($-42142.48) is deferred to one or more future years:	7.16%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-28094.99) is applied to the current year calculation and the remainder ($-56189.98) is deferred to one or more future years:	7.31%
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)	(84,284.97)

Approved indirect cost rate:	6.68%
Highest rate used in any program:	6.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	288,366.99	19,262.91	6.68%
01	3010	299,503.69	19,983.90	6.67%
01	3310	108,059.92	6,708.08	6.21%
01	4035	26,155.57	1,747.19	6.68%
01	4126	9,294.41	562.59	6.05%
01	4127	16,475.97	1,100.55	6.68%
01	4201	1,110.85	74.00	6.66%
01	6266	36,423.13	2,361.68	6.48%
01	6500	681,961.47	45,555.03	6.68%
01	6547	22,177.88	1,414.88	6.38%
01	6762	198,143.97	7,057.86	3.56%
01	7413	82,716.11	798.14	0.96%
01	7435	40,869.64	2,730.00	6.68%
01	7810	623.75	41.66	6.68%
13	5310	234,450.17	13,494.56	5.76%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	275,615.18		128,154.26	403,769.44
2. State Lottery Revenue	8560	103,408.69		46,380.06	149,788.75
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		379,023.87	0.00	174,534.32	553,558.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	336,140.69		0.00	336,140.69
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	12,973.56		0.00	12,973.56
4. Books and Supplies	4000-4999	0.00		89,230.95	89,230.95
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)		349,114.25	0.00	89,230.95	438,345.20
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	29,909.62	0.00	85,303.37	115,212.99
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.

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	25,926.20	88,449.46	1,026,418.09	0.00	0.00
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			2.50		35.00		
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							
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 Factors		0.00	0.00	2.50	2.00	35.00	0.00	0.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: 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	6,039,674.67	1,052,344.29	7,092,018.96	849,069.47		7,941,088.43
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	138,395.71	0.00	138,395.71	16,568.99		154,964.70
4110	Regular Education, Adult	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	1,047,975.73	88,449.46	1,136,425.19	136,054.90		1,272,480.09
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	91,073.27	0.00	91,073.27	10,903.46		101,976.73
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					6,733.59	6,733.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,275,137.86	1,275,137.86
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	49,397.42		49,397.42
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(13,494.56)		(13,494.56)
----	**Total General Fund and Charter Schools Funds Expenditures**	7,317,119.38	1,140,793.75	8,457,913.13	1,048,499.68	1,281,871.45	10,788,284.26

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	4,672,906.17	140,402.93	224,463.72	534,856.17	202,065.59	205,782.32	59,197.77			0.00	0.00	6,039,674.67
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	78,158.31	0.00	0.00	0.00	0.00	0.00	0.00			60,237.40	0.00	138,395.71
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	713,528.68	0.00	0.00	0.00	190,740.10	143,706.95	0.00			0.00	0.00	1,047,975.73
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		91,073.27	0.00	0.00	0.00	91,073.27
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		5,464,593.16	140,402.93	224,463.72	534,856.17	392,805.69	349,489.27	59,197.77	91,073.27	0.00	60,237.40	0.00	7,317,119.38

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	25,926.20	1,026,418.09	0.00	1,052,344.29
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
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)	88,449.46	0.00	0.00	88,449.46
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		114,375.66	1,026,418.09	0.00	1,140,793.75

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)	339,479.22
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	54,050.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	668,465.01
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	1,061,994.23
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	7,317,119.38
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,140,793.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,457,913.13
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)	412,601.58
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	412,601.58
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	8,870,514.71
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	11.97%

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)	6,733.59				6,733.59
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				1,275,137.86	1,275,137.86
Total Other Costs	6,733.59	0.00	0.00	1,275,137.86	1,281,871.45

Current LEA:	04-61408-0000000 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	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(13,494.56)				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation							26,849.59	13,355.03
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	13,494.56	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	13,494.56
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					200,000.00	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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
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								

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	13,494.56	(13,494.56)	200,000.00	200,000.00	26,849.59	26,849.59

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								96.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	407,613.02		407,613.02
2000-2999	Classified Salaries	27,109.47	0.00	0.00	0.00	0.00	235,673.32		262,782.79
3000-3999	Employee Benefits	17,433.31	0.00	0.00	0.00	0.00	292,413.19		309,846.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	25,168.39		25,168.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	42,565.03		42,565.03
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	44,542.78	0.00	0.00	0.00	0.00	1,003,432.95	0.00	1,047,975.73
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	53,677.99		53,677.99
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	88,449.46							88,449.46
	Total Indirect Costs and PCR Allocations	88,449.46	0.00	0.00	0.00	0.00	53,677.99	0.00	142,127.45
	TOTAL COSTS	132,992.24	0.00	0.00	0.00	0.00	1,057,110.94	0.00	1,190,103.18
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	45,934.09		45,934.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	42,364.80		42,364.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,639.78		13,639.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,371.25		2,371.25
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	10,231.00		10,231.00
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	114,540.92	0.00	114,540.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,708.08		6,708.08
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	6,708.08	0.00	6,708.08
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	121,249.00	0.00	121,249.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								121,249.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	361,678.93		361,678.93

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	27,109.47	0.00	0.00	0.00	0.00	193,308.52		220,417.99
3000-3999	Employee Benefits	17,433.31	0.00	0.00	0.00	0.00	278,773.41		296,206.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	22,797.14		22,797.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	32,334.03		32,334.03
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	44,542.78	0.00	0.00	0.00	0.00	888,892.03	0.00	933,434.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	46,969.91		46,969.91
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	88,449.46							88,449.46
	Total Indirect Costs and PCR Allocations	88,449.46	0.00	0.00	0.00	0.00	46,969.91	0.00	135,419.37
	TOTAL BEFORE OBJECT 8980	132,992.24	0.00	0.00	0.00	0.00	935,861.94	0.00	1,068,854.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								1,068,854.18
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	91,394.53		91,394.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	48,920.09		48,920.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	21,031.05		21,031.05
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,943.55		2,943.55
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	164,289.22	0.00	164,289.22
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	164,289.22	0.00	164,289.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								1,346,603.36
	TOTAL COSTS								1,510,892.58

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

2024-25 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,042,350.87	947,834.25
2.	Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL 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.	2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	1,042,350.87	947,834.25

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	83.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	83.00

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 Expenditures by LEA (LE-CY) and the 2024-25 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 section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 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 2025-26 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.

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:

SECTION 3	Column A	Column B	Column C

SELPA: Butte County (CE)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE 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	1,190,103.18		
	b. Less: Expenditures paid from federal sources	121,249.00		
	c. Expenditures paid from state and local sources	1,068,854.18	1,159,884.87	
	Add/Less: Adjustments required for MOE calculation		(117,534.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,042,350.87	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	1,068,854.18	1,042,350.87	26,503.31

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.

		Actual FY 2025-26	Comparison Year 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	1,190,103.18		
	b. Less: Expenditures paid from federal sources	121,249.00		
	c. Expenditures paid from state and local sources	1,068,854.18	1,159,884.87	
	Add/Less: Adjustments required for MOE calculation		(117,534.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,042,350.87	
	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	1,068,854.18	1,042,350.87	
	d. Special education unduplicated pupil count	96.00	83.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	11,133.90	12,558.44	(1,424.55)

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

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: **Butte County (CE)**

		Actual FY 2025-26	Comparison Year FY 2024-25	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	1,510,892.58	1,159,884.87	
	Add/Less: Adjustments required for MOE calculation		(117,534.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,042,350.87	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,510,892.58	1,042,350.87	468,541.71

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 FY 2025-26	Comparison Year 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	1,510,892.58	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	1,510,892.58	878,795.36	
	b. Special education unduplicated pupil count	96.00	73.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,738.46	12,038.29	3,700.17

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

Analyn Dyer	530-868-1281
Contact Name	Telephone Number
Chief Business Officer	adyer@biggs.org
Title	Email Address

SELPA: Butte County (CE)

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)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Butte County (CE)

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	Employee 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
UNDUPLICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Butte County (CE)

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	Employee 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
UNDUPLICATED PUPIL COUNT							

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

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	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
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	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
PCRA	Program Cost Report Allocations				0.00
	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
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	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.

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 BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	456,510.00		456,510.00
2000-2999	Classified Salaries	30,179.00	0.00	0.00	0.00	0.00	264,484.00		294,663.00
3000-3999	Employee Benefits	20,412.00	0.00	0.00	0.00	0.00	324,500.00		344,912.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	45,859.00		45,859.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	131,081.00		131,081.00
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	50,591.00	0.00	0.00	0.00	0.00	1,222,434.00	0.00	1,273,025.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	65,844.00		65,844.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	65,844.00	0.00	65,844.00
	TOTAL COSTS	50,591.00	0.00	0.00	0.00	0.00	1,288,278.00	0.00	1,338,869.00
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	407,964.00		407,964.00
2000-2999	Classified Salaries	30,179.00	0.00	0.00	0.00	0.00	226,419.00		256,598.00
3000-3999	Employee Benefits	20,412.00	0.00	0.00	0.00	0.00	299,293.00		319,705.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	42,859.00		42,859.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	114,677.00		114,677.00
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	50,591.00	0.00	0.00	0.00	0.00	1,091,212.00	0.00	1,141,803.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,160.00		56,160.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,160.00	0.00	56,160.00
	TOTAL BEFORE OBJECT 8980	50,591.00	0.00	0.00	0.00	0.00	1,147,372.00	0.00	1,197,963.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								12,766.00
	TOTAL COSTS								1,210,729.00

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 BUDGET (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	109,384.00		109,384.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	59,207.00		59,207.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	39,259.00		39,259.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,800.00		5,800.00
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	213,650.00	0.00	213,650.00
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	213,650.00	0.00	213,650.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								12,766.00
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)								1,499,846.00
	TOTAL COSTS								1,726,262.00

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

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	407,613.02		407,613.02
2000-2999	Classified Salaries	27,109.47	0.00	0.00	0.00	0.00	235,673.32		262,782.79
3000-3999	Employee Benefits	17,433.31	0.00	0.00	0.00	0.00	292,413.19		309,846.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	25,168.39		25,168.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	42,565.03		42,565.03
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	44,542.78	0.00	0.00	0.00	0.00	1,003,432.95	0.00	1,047,975.73
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	53,677.99		53,677.99
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)	88,449.46							88,449.46
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	53,677.99	0.00	53,677.99
	TOTAL COSTS	44,542.78	0.00	0.00	0.00	0.00	1,057,110.94	0.00	1,101,653.72
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	45,934.09		45,934.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	42,364.80		42,364.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	13,639.78		13,639.78
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,371.25		2,371.25
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	10,231.00		10,231.00
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	114,540.92	0.00	114,540.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,708.08		6,708.08
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	6,708.08	0.00	6,708.08
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	121,249.00	0.00	121,249.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								121,249.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	361,678.93		361,678.93
2000-2999	Classified Salaries	27,109.47	0.00	0.00	0.00	0.00	193,308.52		220,417.99
3000-3999	Employee Benefits	17,433.31	0.00	0.00	0.00	0.00	278,773.41		296,206.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	22,797.14		22,797.14
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	32,334.03		32,334.03
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	44,542.78	0.00	0.00	0.00	0.00	888,892.03	0.00	933,434.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	46,969.91		46,969.91
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)	88,449.46							88,449.46
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	46,969.91	0.00	46,969.91
	TOTAL BEFORE OBJECT 8980	44,542.78	0.00	0.00	0.00	0.00	935,861.94	0.00	980,404.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								980,404.72
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	91,394.53		91,394.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	48,920.09		48,920.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	21,031.05		21,031.05
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,943.55		2,943.55
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	164,289.22	0.00	164,289.22
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	164,289.22	0.00	164,289.22
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

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)								1,346,603.36
	TOTAL COSTS								1,510,892.58

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

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 2026-27 Budget by LEA (LB-B) and the 2025-26 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 section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted 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 2026-27 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/subseqyrtrckwrksht.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

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.

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 Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		

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

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

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:

SELPA: **Butte County (CE)**

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE 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	1,338,869.00		
	b. Less: Expenditures paid from federal sources	128,140.00		
	c. Expenditures paid from state and local sources	1,210,729.00	1,190,103.18	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(121,249.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,068,854.18	
	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	1,210,729.00	1,068,854.18	141,874.82
	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 FY 2026-27	Comparison Year 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	1,338,869.00		
	b. Less: Expenditures paid from federal sources	128,140.00		
	c. Expenditures paid from state and local sources	1,210,729.00	1,159,884.87	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(117,534.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,042,350.87	
	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	1,210,729.00	1,042,350.87	

SELPA: **Butte County (CE)**

	d. Special education unduplicated pupil count	100.00	83.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	12,107.29	12,558.44	(451.15)

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 FY 2026-27	Comparison Year FY 2025-26	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	1,726,262.00	1,190,103.18	
	Add/Less: Adjustments required for MOE calculation		(121,249.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,068,854.18	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,726,262.00	1,068,854.18	657,407.82

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 FY 2026-27	Comparison Year FY 2025-26	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	1,726,262.00	1,190,103.18	
	Add/Less: Adjustments required for MOE calculation		(121,249.00)	
	Comparison year's expenditures, adjusted for MOE calculation		1,068,854.18	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,726,262.00	1,068,854.18	
	b. Special education unduplicated pupil count	100.00	96.00	
	c. Per capita local expenditures (Test4a/Test4b)	17,262.62	11,133.90	6,128.72

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

SELPA: **Butte County (CE)**

Contact Name	Telephone Number
Chief Business Officer	adyer@biggs.org
Title	Email Address

SELPA: Butte County (CE)

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)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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 and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Butte County (CE)

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	Employee 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.

SELPA: Butte County (CE)

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	Employee 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 and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee 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						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Butte County (CE)

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	Employee 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.

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	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 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	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				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

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.

SACS Web System - SACS V16
9/3/2026 3:54:41 PM 04-61408-0000000

Unaudited Actuals
Unaudited Actuals 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 - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7338-0-0000-0000-9791	7338	($75,000.00)
Explanation: Corrected SY22/23		
01-7338-0-3800-1000-9791	7338	$75,000.00
Explanation: Corrected SY22/23		

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

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

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

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

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

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

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7338-0-0000-0000-9791	01	7338	($75,000.00)
Explanation: Corrected SY22/23			
01-7338-0-3800-1000-9791	01	7338	$75,000.00
Explanation: Corrected SY22/23			

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7338-0-0000-0000-9791	7338	9791	($75,000.00)
Explanation: Corrected SY22/23			
01-7338-0-3800-1000-9791	7338	9791	$75,000.00
Explanation: Corrected SY22/23			
13-5314-0-0000-0000-9791	5314	9791	($87,439.50)
Explanation: Corrected SY22/23			
13-5314-0-0000-3700-9791	5314	9791	$87,439.50
Explanation: Corrected SY22/23			

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

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. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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

SACS Web System - SACS V16
9/3/2026 3:55:23 PM 04-61408-0000000

Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Biggs Unified **Butte County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	**Passed**
CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	**Passed**
CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	**Passed**
CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.	**Passed**
SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318.	**Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	**Passed**
CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	**Passed**
CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	**Passed**
EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	**Passed**
EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	**Passed**
EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	**Passed**
EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	**Passed**
INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	**Passed**
INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	**Passed**
INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	**Passed**
INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	**Passed**
INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	**Passed**

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

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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

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

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

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

BIGGS UNIFIED SCHOOL DISTRICT

September 09, 2026

Item Number: 15 J

Item Title: FY 2025-26 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

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Background/Comments:

In accordance with Government Code Section 66006, attached is an accounting of fees collected from developers and homeowners who construct new buildings or expand existing buildings. For Fiscal Year 2026, the charge per square foot was $5.38 for residential development and $ 0.87 for commercial and industrial development. A summary of revenues and expenditures is included in Unaudited Actuals 2025-26 Fund 25 Capital Facility Fund.

Fiscal Impact:

During Fiscal Year 2025-26, the District collected $21,245 in developers' fees, earned $6,366 in interest, and recorded ($332) in Fair Market Value Adjustments. The District incurred total expenses of $11,085 for school facilities program services. The District Fund 25 has an ending fund balance of $146,219.

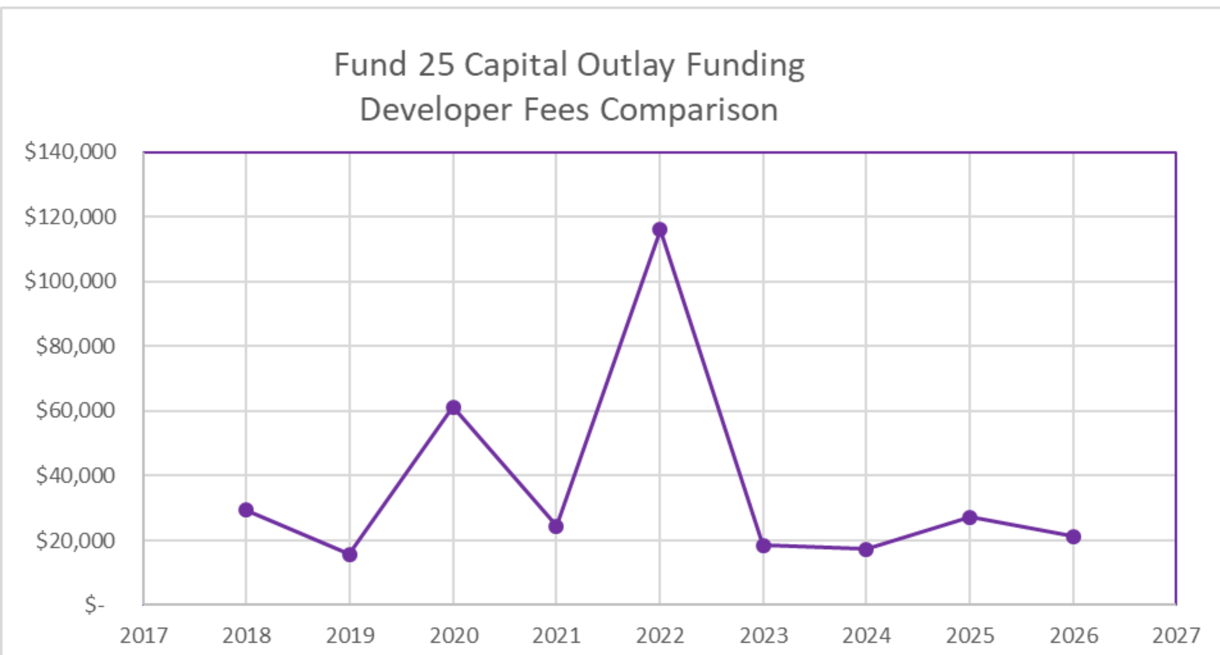
Fund 25
Fiscal Year 2025

Revenues		
Deposit of Fees 9/25/2025	$	260
Deposit of Fees 12/18/2025	$	4,922
Deposit of Fees 03/12/2026	$	9,859
Deposit of Fees 05/12/2026	$	6,204
Interest Income	$	6,366
FMV Butte County Treasury	$	(332)
Total Revenues	**$**	**27,279**
Less Expenses:		
Jack Schreder & Associates	$	11,085
Total Expenses	**$**	**11,085**
Net Increase (Decrease)	**$**	**16,194**
Beg. Balance 7/1/2025	$	130,408
Audit Adjustments	$	(383)
Ending Fund Balance 6/30/2026	**$**	**146,219**

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

Capital Facility Fund 25
Developer Fees Collection
9-Year Comparison

Year	Total Revenues
2018	$ 29,479
2019	$ 15,794
2020	$ 61,243
2021	$ 24,430
2022	$116,030
2023	$ 18,546
2024	$ 17,359
2025	$ 27,243
2026	$ 21,245



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 **1st day** of **October 2026,** by and between the Biggs Unified School District, hereinafter referred to as Biggs Unified School District, and Backyard Paradise Pool Cleaners hereinafter referred to as Pool Service provider.

I. **Purpose**
   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;
   B. Whereas, the Pool Service Provider is specially trained and experienced in the area of **pool services and cleaning.**
   C. Whereas the District recognizes the need.

II. **Now, therefore, the Parties agree as follows:**
   A. Name, address, and phone # of consultant:
      Backyard Paradise Pool Cleaners
      6449 Oro Bangor Hwy
      Oroville, CA 95966
      Phone Number 916-384-7762

   B. Types of Services to be provided:

      _______ Assembly (topic) ____
      _______ Staff Development (topic) _________________________________
      ___X___ Other _____Swimming Pool Services_______________________

   C. Term: The Pool Service provider shall provide services at **BUSD Schohr's Pool** from **October 1st, 2026** through **June 30, 2027**.

   D. Payment. The District shall provide payment to the Pool Service Provider at a rate of $35 per visit charge, plus chemicals. The cost to the District and reimbursement to the Pool Service Provider pursuant to this agreement shall not exceed $13,000 for a fiscal year. Payment shall be made upon receipt of an invoice from the Pool Service Provider detailing the service rendered and/or costs including chemicals, other materials, new and replacement parts. A 30 day written notice is require for rate increases.

   E. Special provisions or assistance needed for the Pool Service Provider to perform services. **Consultation with the Pool Supervisor for any changes in the services/chemicals/materials.** The Pool Service Provider will provide a written quote/bid/notification for any services above what is consider "normal monthly service and maintenance." Any additional services/chemicals/materials provided without prior approval are subjected to be non-reimbursable expenses.

III. Conditions:

A. Assignment and Transfer: Pool Service Provider 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 Pool Service Provider shall personally perform all services required hereunder, unless written permission otherwise is obtained from the District.

B. Sensitive Issues: Pool Service Provider 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 Pool Service Provider shall be an independent contractor and shall not be an employee of the District. The District shall have the right to control the Pool Service Provider insofar as the results of the Pool Service Provider services rendered pursuant to this agreement. The Pool Service Provider is specifically responsible for obtaining workers' compensation insurance, at his/her option, and the District is not responsible for providing such coverage. The Pool Service Provider will provide a Certificate of Insurance (COI) each fiscal year, showing minimum of $1,000,000 per occurrence and $2,000,000 in aggregate.

D. Hold Harmless: Pool Service Provider 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 Pool Service Provider 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 Pool Service Provider.

G. Discontinue Contract: Either party may discontinue this contract with thirty (30) days' written notice.

Doug Kaelin. Superintendent
Biggs Unified School District

Date

Pool Service provider

Date

For District/School Use Only
District/School: **BUSD Schohr Pool**
Principal's Signature:
Funding:
Chief Business Officer:
Purchase Order:
Date Board Approved:

BIGGS UNIFIED SCHOOL DISTRICT
CONTRACT OF EMPLOYMENT FOR BIGGS ELEMENTARY SCHOOL/RICHVALE CHARTER ACADEMY
TK-8th GRADE VICE PRINCIPAL/SPECIAL EDUCATION COORDINATOR

Revised for approval on September 9, 2026

PREAMBLE

The following is a revised agreement between the Governing Board of the Biggs Unified School District, hereinafter referred to as "District" and Ricardo Galicia, hereinafter referred to as "Vice Principal".

RECITALS

I. Term of Contract

The term of this contract shall be from September 1, 2026 to June 30, 2027, subject to the terms and conditions hereinafter set forth.

II. Salary

The Vice Principal shall be placed on Range G Step 5 of the attached Management Salary Schedule for a TK - 8 Vice Principal upon verification of proper credentials on file with the District Office.

III. Duties and Responsibilities

1. The Vice Principal shall serve under the direct supervision of the TK-8th Grade Principal and the Superintendent.

2. The Vice Principal shall render 205 days of service to the Biggs Unified School District during the term of this agreement.

3. All powers and duties that may be delegated to him lawfully by the Principal and/or Superintendent are to be performed and executed by him in accordance with the policies and rules and regulations adopted by the Governing Board.

4. The Vice Principal shall have on file in the Office of the County Superintendent of Schools any and all certificates required by law to be filed in order to hold the position of Vice Principal.

5. The Vice Principal shall serve as the Special Education Coordinator for the Biggs Unified School District. The Vice Principal shall provide leadership for and oversee all special education staff and programs. The Vice Principal shall direct the full Individualized Education Program (IEP) process and ensure that all services, accommodations, and placements meet state law and Education Code requirements.

IV. Evaluation

The TK-8th Grade Principal will evaluate the performance of the Vice Principal. A goal setting conference will be held by August 15th and final evaluation will be completed 30 days prior to the end of the each school year.

V. Fringe Benefits

The Vice Principal shall be entitled to receive at least all health, welfare and fringe benefits of employment as are provided other certificated employees of the School District including medical, dental, and vision coverage.

VI. Travel and Incidental Professional Expense Allowance

The Vice Principal shall receive a stipend of $150 per month for travel. That mileage will be included as part of his annual salary and divided into 12 equal payments. The Vice Principal shall be reimbursed for all reasonable expenses incurred in the performance of his duties upon showing proof of purchase. The rate for purchases shall not exceed the actual cost.

VII. Sick Leave

The Vice Principal shall be entitled to one day of fully paid sick leave for each month of service. Unused sick leave shall accumulate from year to year.

VIII. General Provisions

This agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations, and policies as hereby made a part of the terms and conditions of this agreement as though fully set forth herein.

The terms of this agreement are subject to change by mutual agreement of the parties.

In witness herein, we affix our signatures to this agreement as the full and complete understanding of the relationship between the parties hereto.

This contract is the full and complete agreement between the parties hereto, and it can be changed or modified only by a written agreement, signed by all parties or their successors in interest to this agreement.

SUPERINTENDENT ______________________________________ Date ____________________

I hereby accept this offer of employment and agree to comply with the conditions thereof and to fulfill all of the duties of employment as TK-8th Grade Vice Principal/Special Education Coordinator of Biggs Elementary School and Richvale Charter Academy.

Date of acceptance: ___________________ ____________________________________

Vice Principal/Special Education Coordinator

2026-2027 CERTIFICATED MANAGEMENT SALARY SCHEDULE

	A High School Principal and TK-8 Principal - 215	B High School Vice Principal - 210	C K-8 Principal (Moved to Range A 9/7/17) - 215	D Elementary Principal TK-6 (not currently in use) - 205	E Psychologist - 195 (8 hour day)	F Licensed Speech Therapist - 184 (8 hour day)	G Dean of Students / Elementary TK-8 Vice Principal - 205
1	$99,906.00	$95,864.00		$82,659.00	$83,188.00	$86,483.00	$95,092.00
2	$102,405.00	$97,528.00		$84,727.00	$85,269.00	$88,645.00	$97,471.00
3	$104,963.00	$99,966.00		$86,845.00	$87,399.00	$90,862.00	$99,906.00
4	$107,587.00	$102,465.00		$89,016.00	$89,585.00	$93,133.00	$102,405.00
5	$110,278.00	$105,028.00		$91,242.00	$91,825.00	$95,461.00	$104,963.00
6	$113,035.00	$107,653.00		$93,523.00	$94,120.00	$97,848.00	$107,587.00
7	$115,860.00	$110,342.00		$95,862.00	$96,473.00	$100,293.00	$110,278.00
8	$118,757.00	$113,102.00		$98,257.00	$98,885.00	$102,801.00	$113,035.00
9	$121,727.00	$115,930.00		$100,714.00	$101,357.00	$105,371.00	$115,860.00
10	$124,770.00	$188,828.00		$103,231.00	$103,891.00	$108,005.00	$118,757.00
11	$126,017.00	$120,017.00		$104,264.00	$104,930.00	$109,085.00	$119,944.00
12	$127,277.00	$121,217.00		$105,306.00	$105,979.00	$110,175.00	$122,344.00
13	$132,368.00	$123,582.00		$107,361.00	$108,047.00	$112,325.00	$124,790.00
14	$133,691.00	$124,817.00		$108,435.00	$109,126.00	$113,448.00	$127,286.00
15	$135,028.00	$126,066.00		$109,519.00	$110,219.00	$114,583.00	$129,832.00
16	$137,664.00	$128,526.00		$111,655.00	$112,369.00	$116,818.00	$132,429.00
17	$139,008.00	$129,809.00		$112,771.00	$113,492.00	$117,986.00	
18	$140,430.00	$131,107.00		$113,899.00	$114,627.00	$119,167.00	
19	$143,171.00	$133,666.00		$116,120.00	$116,863.00	$121,491.00	

Effective: 07/01/2026
Board Approved: 04/08/2026

Principal: Masters Required
Doctorate - $1,800